

LIST OF BALANCES—TREASURY DEPARTMENT.

LETTER

FROM

THE COMPTROLLER,

TRANSMITTING

A list of balances unsettled on the books of the Treasury.

JANUARY 22, 1861.—Laid upon the table, and ordered to be printed.

TREASURY DEPARTMENT,
Comptroller's Office, January 19, 1861.

SIR: I transmit herewith a list of balances remaining unsettled for periods of one and three years upon the books of the Treasury.

Very respectfully, your obedient servant,

W. MEDILL, *Comptroller.*

Hon. WM. PENNINGTON,

Speaker House of Representatives, U. S.

Statement of accounts in the office of the Third Auditor of the Treasury which have remained unsettled, or on which balances appear to have been due more than three years prior to July 1, 1858; furnished in pursuance of the directions contained in the second section of the act of March 3, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
7108	Augur, C. C	Lieutenant, a. a. q. m.	\$15 25	Quartermaster's department: Balance, July 15, 1854, remaining of an advance by T. L. Brent, and charged in November, 1853. No account on file.
7771	Aldridge, George W.	Sergeant ordnance.	84 40	Subsistence: Balance, October 11, 1854, remaining of the sales of property charged in June, 1853. No account on file.
7771	.....do .....	.....do	42 47	Quartermaster's department: Balance, June 30, 1856, \$87 42. There is since at his credit, by repayment, \$44 95; leaving at his debit \$42 47 of an advance in December, 1853. No account on file.
8007	Andrews, George L.	Lieutenant engineers	39 00	Quartermaster's department.
8007	.....do .....	.....do	32 00	Barracks and quarters: Amount paid him by J. M. Patton in December, 1852, for his commutation of fuel and quarters, disallowed and charged. No account on file.
7278	Austin, William	Major 3d artillery	3 32	Officers' transportation: Balance, July 24, 1854, being amount overpaid him for his transportation from Fort Constitution to Philadelphia in 4th quarter 1853.
7278	.....do .....	.....do	2 00	Barracks and quarters: Balance, July 24, 1854, being amount paid him in 3d quarter 1852, and disallowed.
7278	.....do .....	.....do	7 30	Quartermaster's department: Balance, July 24, 1854, \$21 45; since at his credit \$14 15. No account on file.
7419	Arnold, R. A.	Major	115 47	Quartermaster's department: Balance, December 20, 1854, remaining of advances by J. Bold, charged in June, 1853. No account on file.

8376	Anderson, George T.....	Captain cavalry.....	27 80	Raising four additional regiments, remaining of advances to him in June, 1855. No account on file.
8392	Abell, C. S.....	Assistant surgeon	62	Barracks, &c.: Paid for stable by J. McKinstry, disallowed and charged to Dr. Abell.
7023	Bagby, James D.....	Lieutenant volunteers	534 00	Pay of Texas volunteers under General Brooke: Amount advanced by Paymaster Humphries, and charged in June, 1853. No account on file.
7238	Barney, J	United States agent	10	Road from Burlington to Sac and Fox agency.
7238	.....do .....	.....do.....	5 85	Arrearages for roads, rivers, and harbors.
7238	.....do .....	.....do.....	32 66	Survey of routes from the Mississippi to the Pacific.
7238	.....do .....	.....do.....	43 63	Obstructions, harbor of Dubuque.
7238	.....do .....	.....do.....	98 73	Snag and dredge boats, Ohio, Mississippi, and Arkansas rivers.
7238	.....do .....	.....do.....	157 90	Improvement of Rock River rapids, Mississippi: Balance, December 10, 1855. Suspended vouchers on file. He claims his account to be closed.
7478	Bold, John	Lieutenant and a. a. q. m....	7,552 23	Barracks, &c.: Balance, September 30, 1856, remaining of advances charged to him in January and June, 1853. Differences, \$692 52, arising principally in moneys received and credited by him. He is dead, and no account on file.
7478	.....do .....	.....do.....	562 66	Subsistence: Balance, April 20, 1853, remaining of advances charged to him in August, 1852, and April, 1853.
7485	Baker, Jason	Agent	192 35	Improvement of the mouth of Genesee river: Balance, August 17, 1854, remaining of an advance charged in June, 1854. No account on file.
9052	Brooks, James M.....	Sergeant ordnance.....	4 20	Barracks, &c.: Balance, April 8, 1856, remaining of property charged to him in May, 1854. No account on file.
7943	Besançon, Lorenzo A.....	Captain Illinois volunteers..	90 75	Mexican hostilities: Amount advanced to him by H. B. Sears, and charged in June, 1854. He has no account on file.
7945	Blake, Edward D	Lieutenant 8th infantry.....	52 30	Quartermaster's department: Balance, May 7, 1857, \$203 45. There is at his credit \$151 15 by repayment, leaving at his debit \$52 30 of advances charged in May, 1854. No account on file.
6539	Barnes, William J.....	Agent	121 00	Arrearage, roads, harbors, and rivers: Balance, December 21, 1852, remaining of the sales of property charged to him. No account on file.
6823	Brawley, J. P.....	Contractor.....	861 84	Subsistence: Contract, October 30, 1849. Amount of difference in the cost price of provisions purchased by the acting assistant commissary of subsistence at Forts Gibson and Towson, on his failure to supply in 1852 and 1853, and charged to him in January, 1854.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
7304	Bowes, John R.....	United States agent	\$9 03	Improvement of harbor of Michigan City: Balance, ——— 4, 1855, \$471 41. There is since at his credit, by repayment, \$462 38; still leaving at his debit \$9 03. He has no account on file.
7683	Bee, R. J. R.....	Military storekeeper.....	11 25	Incidental expenses, quartermaster's department.
7683	do	do	52 10	Officers' transportation: Amounts disallowed and suspended in the account of H. W. Slocum, 2d quarter 1854, and charged to him in May, 1855. Resigned in December, 1854.
8072	Butler, P. M	Colonel South Carolina volunteers.	59 90	Mexican hostilities: Amount of vouchers 8 and 10, B, 1st quarter 1847, paid on his order to A. R. Montgomery and Lieutenant Sellink, disallowed and charged to Colonel Butler.
8073	Browne, N. P.....	A. A. Q. M. Alabama volunteers.	3 20	Mexican hostilities: Amount overpaid transportation on voucher 14, B, 2d quarter 1847, and charged to him.
8084	Burns, James D.....	Lieutenant	233 95	Incidental expenses, quartermaster's department.
8084	do	do	130 00	Officers' transportation: Balances, January 31, 1855, remaining of advances charged in April, 1854. No account on file. Died in October, 1854.
8084	do	do	231 01	Quartermaster's department: Balance, January 31, 1855, \$272 06; since at his credit \$41 05; leaving against him \$231 01. No account on file, and dead.
8175	Blackburn, W.....	Lieutenant Califo'a battalion.	12 00	Pay of claims adjudicated by board of officers, &c.: Amount advanced by James Stokes for the use of the California battalion under Frémont in 1846.
8228	{ Bache, Hartman.....	Major engineers	32 18	Light-house, Brandywine shoals.
8461			41 67	Screw-pile, Brandywine shoals: Balance, August 1, 1856. No account on file.
8461	do	do		
3514	Bliss, W. W. S.....	Major	7 35	Incidental expenses, quartermaster's department: Amount paid sun-

4063	Burke, Martin	Major 2d artillery	84 50	dry persons by Colonel Hunt, on the certificate of Major Bliss, disallowed.
4154	Belknap, William G	Major	51 60	Officers' transportation: Amount paid him by T. Seymour.
4154	do	do	2 50	Incidental expenses, quartermaster's department:
4154	do	do	1 50	Army transportation.
				Quartermaster's department.
				[Amount of sundry payments on his order disallowed. He died in November, 1855, and no account on file.]
6989	Bankhead, James	Colonel	43 50	Incidental expenses, quartermaster's department: Remaining of a payment to him by Lieutenant J. G. Martin, and charged in July, 1854. He is dead
6989	do	do	8 89	Quartermaster's department: Balance, July 17, 1858.
7016	Burnside, A. E	Lieutenant	5,700 00	Quartermaster's department: Amount advanced him by A. W. Reynolds, and charged in March, 1855. Resigned October, 1853. No account on file.
8175	Blackhorn, W	Lieutenant colonel	12 00	Pay of claims adjudicated by board of army officers: Amount advanced him by Jas. Stokes November, 1846. No accounts on file.
8212	Bonneville, L. E	do	103 58	Officers' transportation: Balance, September 8, 1853, \$239 58. Since at his credit, by repayment, \$136; leaving against him \$103 58. No account on file.
8228	Bache, Hartman	Major engineers	77 98	Surveys, military defences, inland and Atlantic: Balance, August 1, 1856, \$129 98. Since at his credit \$52, leaving \$77 98. No account on file.
8231	Bailey, E. J	Assistant surgeon	26 40	Officers' transportation: Amount overpaid him by Colonel Hunt, 2d quarter 1854, and no account on file.
8287	Bergh, John C	Paymaster	100 80	Officers' transportation: Amount paid to him by M. M. Clark disallowed, and charged to Major Bergh.
6094	Chouteau, E. F	Lieutenant mounted artillery	4,156 75	Quartermaster's department: Balance, September 2, 1854, remaining of an advance by A. Montgomery, and charged in July, 1851. He has no account on file.
6128	Carnes, H. S	Lieutenant N. Y. volunteers	2,525 39	Mexican hostilities: Balance, May 16, 1854, \$3,537 39. Of this balance, the sum of \$1,537 39 was advanced and charged to him in June, 1852. He has no account on file.
6140	Chase, Leslie	Lieutenant, &c	9,762 81	Transportation and supplies, quartermaster's department: Balance, May 18, 1852, remaining of advances charged to him in March, 1851. He has no accounts on file.
7119	Chapman, Orren	Lieutenant 1st dragoons	4 50	Purchase of dragoon horses: Balance, September 24, 1856, \$12 60. Since which there is at his credit \$8 10; still leaving against him \$4 50. No account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
7374	Chalfin, Samuel F -----	Lieutenant 1st artillery -----	\$10 35	Quartermaster's department: Balance, March 14, 1854, \$1,725 66. There is since at his credit, by repayment, \$1,715 31; leaving against him \$10 35 of an advance charged in June, 1853. No account on file.
7374	-----do-----	-----do-----	11 58	Officers' transportation: Amount paid by John B. Martin on his certificate, voucher 23, 2d quarter 1854, and charged to Lieutenant Chalfin. No account on file.
7402	Crozet, Alfred-----	Lieutenant 5th infantry ----	2,682 57	Transportation of supplies, quartermaster's department: Balance, October 26, 1855, remaining of an advance by E. B. Babbitt, and charged in May, 1853. No account on file.
7446	Clark, Jeremiah-----	Agent-----	531 44	Piers in Great Sodus bay: Balance, July 17, 1854, remaining of an advance charged in August, 1853. No account on file.
7725	Cooper, James-----	Colonel -----	6 00	Officers' transportation: Amount overpaid by E. B. Babbitt on voucher 89, "B," 3d quarter 1851, for transportation from New Orleans to Indianola. No account on file.
7750	Clark, Temple -----	Agent-----	524 22	Harbor of Manitowoc: Balance, January 19, 1856, remaining of an advance charged in November, 1853. No account on file.
7765	Canby, E. R. S-----	Colonel and a. a. g. -----	4 48	Incidental expenses, quartermaster's department: Balance, February 15, 1855, remaining of an advance by A. Sully, charged in December, 1853. No account on file.
8021	Cook, Anderson J -----	Lieutenant 3d artillery -----	27 61	Quartermaster's department: Remaining of an advance by H. W. Slocum, and charged in July, 1854. He is dead, and no account on file.
8021	-----do-----	-----do-----	100 00	Barracks and quarters: Amount of his draft paid by Colonel Hunt, and charged in July, 1854. Dead, and no account on file.
8492	Crozet, Alfred-----	Lieutenant 8th infantry ----	2,449 89	Army transportation: Balance, October 26, 1855.
8492	-----do-----	-----do-----	189 46	Officers' transportation: Balance, October 26, 1855.
8492	-----do-----	-----do-----	4,053 23	Subsistence: Balance, June 12, 1856, remaining of advances made to him prior to July, 1854. He is dead, and no account on file.

7712	Cosby, George B.....	Lieutenant rifles	24 91	Army transportation: Balance, September 1, 1857, remaining of advances charged in February, 1854.
8074	Clutter, G. W.....	Lieutenant 13th infantry ---	2 00	Mexican hostilities: Amount overpaid for transportation on voucher 7, "B," 3d quarter 1848, and charged to him.
5665	Cross, Truman	Late colonel	16,762 60	Quartermaster's department: Balance, August 27, 1853. No account on file.
4362	Croghan, George	Col. and inspector general --	71 00	Army transportation: Amount of property received of G. H. Crossman, 3d quarter 1856, for a horse, halter, and grazing line. He is dead.
6228	Coffee, A. J.....	Paymaster	3 00	Officers' transportation.
6228	-----do-----	-----do-----	27 60	Incidental expenses, quartermaster's department.
6228	-----do-----	-----do-----	69 66	Barracks and quarters. [Balance, February 20, 1857.]
7919	Carnes, Henry S.....	Lieut. New York volunteers.	29 10	Civil fund of California: Balance, December 20, 1855.
8032	Colcord, A. A.....	Lieutenant 2d infantry ----	1,290 36	Subsistence: Balance, January 9, 1858, \$1,409 03; of this sum, \$1,290 36 was advanced him prior to July 1, 1855. Resigned in May, 1855, and no account on file.
8376	Coffee, John T	Captain 1st cavalry	1,500 00	Raising four additional regiments: Amount advanced to him by requisition in June, 1855. Resigned in December, 1855. No account on file.
9312	Cook, Philip St. George ----	Colonel 2d dragoons	40 17	Quartermaster's department.
9312	-----do-----	-----do-----	42 70	Officers' transportation. [Balance, July 21, 1858.]
6878	Delano, H. F	Lieutenant 2d dragoons ----	48	Subsistence: Balance, November 20, 1852, remaining of the sales of property.
6878	-----do-----	-----do-----	75 41	Army transportation: December 12, 1854, \$2,513 81. Since at his credit, by repayment, \$2,438 40; leaving against him \$75 41. He is dead, and no account on file.
7094	Daniels, Junius.....	Lieutenant 3d infantry ----	2 43	Subsistence: Balance, March 27, 1854.
7222	Diefendorf, O	Lieutenant 16th infantry ----	45 00	Military contributions: Amount advanced by M. M. Clark, and charged to him in September, 1852. No account on file.
7520	Darrah, Lewis.....	Agent	123 31	Harbor of River Raisin: Balance, August 5, 1856, remaining of an advance charged in October, 1853. No account on file.
6060	Doyle, M. P	Lieutenant	40 00	Army transportation: Cost value of a horse turned over to him by H. B. Sears, and not accounted for, and charged to him in June, 1854.
7207	Derby, George H	Lieut. top. engineers.....	32 92	Surveys of armies in the field: Balance, September 15, 1853.
7207	-----do-----	-----do-----	4,999 70	Transportation of supplies in quartermaster's department: Balance, April 29, 1856.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
7207	Derby, George H -----	Lieut. top. engineers.-----	\$503 48	Officers' transportation: Balance, April 29, 1856. No account on file, and not disbursing.
7468	{ -----do-----	-----do-----	1,614 48	Army transportation.
8370				
7468				
8370				
7468				
8370				
5177	Daniels, C. B.-----	Lieutenant, &c -----	97 63	Quartermaster's department: Balances, October 31, 1856, remaining of advance charged to him in May, 1853, and March, 1854. No accounts on file.
5272	De Leon, D. C -----	Surgeon-----	5 00	Army transportation: Balance, March 9, 1855, \$125. Since at his credit, by repayment, \$27 37; leaving against him \$97 63, in part value of a horse charged in March, 1851.
6123	Day, H -----	Lieutenant -----	11 40	Officers' transportation: Amount overpaid from Boston to Carlisle and Washington in 2d quarter 1852 and second quarter 1853.
6262	Dyer, John N.-----	Lieutenant Ohio volunteers -	355 72	Officers' transportation: Amount overpaid for his transportation, and charged in April, 1855.
7677	Dunlap, George A -----	United States agent-----	3,104 79	Transportation of supplies, quartermaster's department: Balance, March 15, 1855.
7677	-----do-----	-----do-----	55 25	Improvement of Illinois river: Construction of snag and dredge boats: [Balance on settlement July 30, 1856.]
8354	Dobbins, S. D.-----	Captain -----	2 70	Incidental expenses, quartermaster's department: Commutation of quarters paid him by Thomas Jordan, 2d quarter 1847, disallowed. He was dismissed in December, 1847.
8370	Derby, George H -----	Lieut. top. engineers.-----	534 26	Road from Astoria to Salem: Balance, March 31, 1857.
8370	-----do-----	-----do-----	4,445 00	Civil fund of California: Amount advanced to him by General Riley.
6779	Edwards, George -----	Lieutenant 2d artillery.-----	152 03	Quartermaster's department: Balance, October 3, 1856, \$160 74. There is at his credit \$8 71; leaving against him \$152 03 of advances charged in January, 1853. No account on file.

7439	Fremont, S. L.-----	Captain-----	667 85	Army transportation: Balance, July 22, 1854, remaining of an advance charged to him in November, 1853. Resigned, and no account on file.
7439	-----do-----	-----do-----	181 14	Barracks, &c.: Balance, September 22, 1856, \$183 99. Since at his credit, by repayment, \$2 85; leaving against him \$181 14. No account on file.
7439	-----do-----	-----do-----	4 36	Subsistence: Balance, April 12, 1854, remaining of the sales of property charged to him in December, 1853. Resigned, and no account on file.
8090	Fitzgerald, Edward-----	Major-----	1,424 88	Mexican hostilities: Balance, July 9, 1857, remaining of advances made to him by sundry persons; differences equal to the balance, of which he was informed. No account on file.
8104	Fitzwater, J. T.-----	Forage master-----	40 75	Quartermaster's department: Balance, October 12, 1854.
8104	-----do-----	-----do-----	9 25	Army transportation: Balance, October 12, 1854.
6343	Fremont, J. C.-----	Colonel-----	1,889 51	Payment of claims adjudicated by board of army officers: Balance, August 31, 1855, \$4,040. Since at his credit, by repayment, \$2,150 49; leaving \$1,889 51 at his debit.
6343	-----do-----	-----do-----	97 00	Mexican hostilities: Balance, August 31, 1855, and no account on file.
8755	French, Samuel D.-----	Captain-----	22 34	Quartermaster's department: Balance, June 20, 1857, \$13,500 88. Since refunded \$13,478 54; leaving \$22 34 against him. Resigned, and no account on file.
7320	Gordon, G. H.-----	Lieutenant mounted rifles-----	12 00	Transportation of supplies: Balance, April 5, 1856.
7534	Gibson, John B.-----	Lieutenant 1st artillery-----	20 00	Army transportation: Balance, September 30, 1856, \$74 15. There is since at his credit, by repayment, \$54 15; leaving against him \$20 of advances in May, 1853. No account on file.
7666	Grant, U. S.-----	Captain 4th infantry-----	3,010 44	Subsistence: Balance, May 5, 1854, \$4,361 90. Since which there is at his credit \$1,351 46; leaving against him \$3,010 44 of advances charged in February, 1854. He has resigned, and no account on file.
7666	-----do-----	-----do-----	8,427 06	Quartermaster's department: Balance, August 5, 1857, \$8,744 98. Since at his credit \$317 92; leaving against him \$8,427 06. No account on file.
7777	Gillem, Alvan C.-----	Lieutenant 4th artillery-----	10 00	Quartermaster's department: Balance, May 8, 1857, \$27 71. There is at his credit, by repayment, \$17 71; leaving against him \$10 of an advance charged in September, 1853. No account on file.
8577	Granger, Gordon-----	Captain mounted rifles-----	3 89	Barracks, &c.: Balance, December 7, 1857, remaining of advances charged in November, 1853. No account on file.
7517	Gunnison, H. W.-----	Agent-----	78 64	Harbor of Milwaukie: Balance, March 30, 1855, remaining of an advance in January, 1853. No account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
5378	Gunnison, J. W.-----	Lieutenant-----	\$146 00	Officers' transportation: Amount overpaid him by M. M. Clark for his transportation from Detroit to Washington, 1st quarter 1852, and from Milwaukee to Washington in 2d quarter 1853. Charged in December, 1853.
5378	-----do-----	-----do-----	1,666 66	Survey of railroad to Pacific: Balance, February 28, 1855, \$3,784 66. There is since at his credit \$2,118; leaving against him \$1,666 66, charged in May, 1853. He is dead; no account on file.
5936	Graham, B. F.-----	Captain-----	481 83	Mexican hostilities: Balance, August 17, 1854, \$830 54. Of this balance there is charged \$481 83 of quartermaster's property at cost price. He died in February, 1847, and no account on file.
7286	Gillespie, A. H.-----	Major-----	180 00	Quartermaster's department: Balance April 27, 1855; amount advanced to him by J. R. Snyder, and charged in September, 1854. No account on file.
8047	Grattan, John L.-----	Lieutenant 6th infantry----	71 84	Subsistence: Balance, April 20, 1855, remaining of provisions charged in November, 1854. He is dead.
8072	Gaines, T. F.-----	Lieutenant 3d dragoons----	3 00	Mexican hostilities: Amount overpaid transportation on voucher 2, "B," 2d quarter 1847, and charged to him.
8022	Givens, Newton C.-----	Lieutenant 2d dragoons----	346 72	Subsistence: Balance, January 2, 1855, \$404 91. Since at his credit \$58 19; leaving against him \$346 72, and no account on file.
8182	Gardner, Franklin-----	Captain 7th infantry----	Closed-----	Officers' transportation: Balance, June 14, 1856, \$203 54. Since at his credit \$105 02; leaving against him \$98 52. No accounts on file.
8720	Guyol, Pierre A.-----	Pension agent-----	3,138 88	Invalid pensions: Balance, March 6, 1856, \$4,302 68. Since at his credit \$1,163 80; leaving against him \$3,138 88 of advances charged in July, 1855, and no account on file.
9580	Gardiner, John L.-----	Lieutenant colonel-----	60 53	Quartermaster's department: { Balance on settlement, \$79 25; at his credit, \$8 72; leaving, \$60 53. No account on file.

9580	-----do-----	-----do-----	91 19	Barracks and quarters :	} Balance, September 2, 1858. No account on file.
9580	-----do-----	-----do-----	79 54	Officers' transportation :	
9580	-----do-----	-----do-----	36 72	Board of Visitors, Military Academy :	
5744	Henry, James M.-----	Lieutenant 7th infantry----	34 05	Quartermaster's department : Amount advanced to him by Lieut. W. N. R. Beall, and charged to him in Dec., 1852. No account on file.	
5361	Hammond, R. P.-----	Lieutenant 3d artillery-----	19 50	Officers' transportation : Overcharged for transportation on vouchers 122 and 123, "B," 1st quarter 1846 ; paid by T. F. Hunt, and charged to Lieut. Hammond. No account on file.	
7090	Hardy, J. F. E.-----	Pension agent-----	943 93	Invalid pensions : Balance, June 26, 1858, remaining of advances charged in August, 1853.	
7390	-----do-----	-----do-----	166 37	Pension, March 3, 1843 : Balance, February 9, 1855, \$174 88. Since at his credit \$308 51 ; leaving against him \$166 37. No account on file.	
7189	Haldeman, H.-----	Lieutenant 8th infantry----	8 55	Army transportation : Balance on settlement, September 9, 1856, \$8 55 of an advance charged in May, 1853. No account on file.	
7525	Howe, A. P.-----	Captain-----	8 76	Officers' transportation : Balance, September 25, 1856, \$52 86. Since at his credit, by repayment, \$44 10 ; leaving against him \$8 76 of advances in January, 1853. No account on file.	
7547	Holbrook, Dexter-----	United States agent-----	2,804 79	Harbor at mouth of Black river : Balance, October 3, 1855, remaining of advances charged to him in July and November, 1853. He claims a balance to be due him ; differences arising from informality of vouchers which were sent to the Topographical bureau, and not returned.	
7629	Harrison, Massillon-----	Lieutenant engineers-----	1 05	Survey of harbor at Port Jefferson : Balance, March 24, 1855.	
7629	-----do-----	-----do-----	3 37	Fort Hamilton : Balance, March 24, 1855.	
7629	-----do-----	-----do-----	3 95	Removing bar at Passaic and Hackensack rivers : Balance, March 24, 1855.	
7629	-----do-----	-----do-----	50	Shrewsbury river : Balance, March 24, 1855.	
7704	-----do-----	-----do-----	98 96	Surveying sand-bar Newark bay : Balance, March 24, 1855.	
7656	Holmes, James-----	Lieutenant 4th artillery----	8 67	Subsistence : Balance, April 17, 1854, remaining of an advance charged in November, 1854. No account on file.	
7726	Helm, B. H.-----	Lieutenant-----	6 00	Officers' transportation : Amount overpaid by E. B. Babbitt on voucher 36, B, 1st quarter 1852, for transportation from New Orleans to Indianola. No account on file.	
7804	Holmes, George-----	Lieut. Florida volunteers----	22 24	Subsistence : Amount of sales of property charged to him in January, 1854. No account on file.	
7815	Hawkins, George W.-----	Lieutenant mounted rifles----	500 00	Mexican hostilities : Amount advanced to him by B. S. Roberts, and charged in January, 1854. Dismissed in January, 1853. No account on file.	

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
7830	Holliday, Jonas P -----	Lieutenant 2d dragoons.-----	\$2 06	Subsistence : Balance, June 16, 1857, remaining of the sales of property to officers, and charged in September, 1854. No account on file.
7833	Hays, John C -----	Colonel Texas cavalry -----	44 97	Transportation of supplies, quartermaster's department: Amount paid by J. M. Reeves on his order, and charged to Colonel Hays in February, 1854. No account on file.
7840	Hooker, J -----	Lieutenant colonel.-----	12 50	Quartermaster's department: Amount paid by R. Allen on voucher 1, B, 4th quarter 1851, on his certificate for a letter book. No account on file.
6526	Hamilton, R. N -----	Lieut. Illinois volunteers --	2, 024 90	Quartermaster's department: Balance, September 27, 1856, and no account on file.
6526	-----do-----	-----do-----	172 33	Incidental expenses, quartermaster's department: Balance, September 27, 1856, \$379 29. Since at his credit \$206 96; leaving against him \$172 33. No account on file.
7330	Hastings, E. P -----	Pension agent.-----	1, 523 71	Pensions, February 2, 1848: Balance, July 7, 1854. No account on file.
7330	-----do-----	-----do-----	2, 216 91	Invalid pensions.
5975	Heintzelman, S. P -----	Captain -----	215 87	Quartermaster's department: Balance, June 3, 1856. No account on file.
5608	Hubbard, Henry -----	United States agent.-----	321 36	Improvement harbor of Ashtabula: Balance, September 5, 1857, remaining of advances charged in October, 1852, and January, 1853. Suspensions and disallowances exceeding the balance charged.
5841	Hetzel, A. R -----	Captain -----	2, 000 00	Quartermaster's department: Amount advanced to him by Major H. C. Wayne, and charged in December, 1853. He is dead, and no account on file. Reported for suit November, 1854.
5951	Hutter, George C -----	Major and paymaster.-----	11 50	Officers' transportation: Balance, August 25, 1856. Overpaid him by M. M. Clark, on voucher 57, "B," 4th quarter 1853, on his transportation from Austin to San Antonio, and thence to New Orleans.

5975	Heintzelman, S. P.-----	Captain-----	88 58	Quartermaster's department: Balance, June 3, 1856, \$215 87. Of this sum, there was advanced to him \$88 58 by Lieutenant E. Murry and G. P. Anderson, and charged to him in July, 1853, and October, 1855. No account on file.
6688	Hudson, Walter W.-----	Lieutenant 1st infantry-----	109 18	Quartermaster's department: Balance, May 5, 1853, \$226 14. There is at his credit, on other accounts, \$116 96; still leaving against him \$109 18 of an advance charged in May, 1853. He died in April, 1853, and has no account on file.
7295	Haile, Joseph T.-----	Lieutenant 2d infantry-----	112 70	Officers' transportation: Amount of transportation paid him on voucher 16, "B," 2d quarter 1853, by Colonel Swords, and disallowed, \$100; and also on voucher 26, "B," 2d quarter 1851, overpaid by Colonel Hunt, \$12 70, and charged. He died in July, 1853.
8020	Halleck, Henry W.-----	Captain engineers-----	175 00	{ Barracks and quarters, quartermaster's department: Amount paid him for commutation of fuel and quarters at San Francisco on his certificate, 1st and 3d quarters 1853. He resigned in 1854.
8020	-----do-----	-----do-----	91 02	
8257	Hunt, L. C.-----	Lieutenant 4th infantry-----	8 13	Subsistence: Balance, March 26, 1855, remaining of advances charged in February, 1854. No account on file.
8260	{ Hunt, Thomas F.-----	Colonel-----	3,900 76	Incidental expenses, quartermaster's department: Balance, June 19, 1856, \$8,636 44. There is at his credit, on sundry accounts, \$4,735 68; leaving against him \$3,900 76 of an advance in January, 1854. He is dead, and no account on file.
8567				Raising four additional regiments: Balance, June 19, 1856, remaining of an advance in July, 1855. He is dead, and no account on file.
8260	{ -----do-----	-----do-----	104 44	Subsistence: Balance, March 5, 1856, remaining of advances charged to him in December, 1854. No account on file.
8567				Army transportation: Balance, April 3, 1855. Amount of money value of property not accounted for, and charged in April, 1855. No account on file.
8363	Hundley, R. M.-----	Quartermaster-----	990 49	Civil fund of California: Balance, October 26, 1855. Amount charged by him as commissions, &c., on collecting the civil fund of California, disallowed him, and charged in July, 1855. No account on file.
8363	-----do-----	-----do-----	60 37	Subsistence: Amount of provisions turned over to him by Lieutenant Rhett, at Puebla, Mexico, not accounted for, and charged to him in January, 1855.
8389	Harrison, E. H.-----	Late collector, California----	43,896 45	Army transportation: Balance, December 11, 1856, \$500. There is since at his credit \$480 20; leaving \$19 80 against him. No account on file. He resigned in September, 1853.
8449	Hays, Alexander-----	Lieutenant-----	1,934 71	
4900	Hammond, William-----	Assistant surgeon-----	19 80	

STATEMENT—Continued.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
5366	Hathaway, J. S	Lieutenant	\$50 50	Officers' transportation: Amount paid for transportation of servant, voucher 2, "B," 3d quarter 1850. He died in March, 1853.
6099	Harrison, James T.	Lieutenant 10th infantry	180 00	Raising four additional regiments: Amount remaining of an advance charged in May, 1855. He resigned in August, 1855, and no account on file.
6216	Hutton, J. F.	Captain New York vols.	161 90	Mexican hostilities: Amount overpaid him on voucher 512, "B," 1st quarter 1847, and charged in April, 1855.
8109	Hammond, R. P	Pension agent	370 27	Invalid pensions: Balance, August 14, 1856, remaining of advances charged in August, 1856.
8295	Hynes, John.	Orderly sergeant	50 00	Quartermaster's department: Amount advanced to him and charged in May, 1855. No account on file.
9511	Hodge, Justin	Lieutenant	42 46	Army transportation: Balance, May 1, 1855. No account on file.
5733	Jenkins, L.	Lieutenant dragoons.	19 14	Quartermaster's department: Balance, June 28, 1855, \$147 48. Since repaid \$128 34; leaving against him \$19 14. No account on file.
5733	.....do.....	.....do.....	78 35	Subsistence: Balance, February 11, 1848, remaining of an advance charged in February, 1848. He claims to have closed his accounts. Written to, and furnished with differences. No account on file.
5643	Judson, J. W.	Agent	300 00	Survey of north and northwestern lakes: Balance, August 1, 1853.
8074	Jamison, S. T.	Agent	360 22	Quartermaster's department: Amount of camp and garrison equipage, and charged to him in September, 1854.
8258	Jewett, William R.	Lieutenant colonel	1 00	Officers' transportation: Overpaid for transportation in 2d quarter 1850. He is dead.
7183	Kane, E. K.	Captain 2d dragoons.	3,866 71	Quartermaster's department: Balance, July 19, 1853, remaining of advance charged to him in April, 1851, and August, 1852. He is dead, and no account on file.
7183	.....do.....	.....do.....	34,465 11	Transportation of supplies: Balance, December 31, 1853, remaining of an advance by R. Allen, and charged in June, 1853. No account on file.
7511	.....do.....	.....do.....	154 25	Incidental expenses of the quartermaster's department: Remaining

7511	do.....	do.....	90 69	of a payment of \$400 to A. F. Tilghman, agent, on his certificate, disallowed and charged to Captain Kane.
8432	Kearney, William.....	Lieutenant 10th infantry.....	200 00	Incidental expenses of the quartermaster's department: Amount remaining of an advance by J. L. Folsom of \$150, charged to him in August, 1855. He died in July, 1853.
6897	Kenton, N. W.....	Sergeant	31 12	Raising four additional regiments: Amount advanced to him in August, 1855. No account on file.
7215	Kelly, Israel W.....	Pension agent.....	390 24	Quartermaster's department: Balance, June 9, 1855, remaining of advances charged in May, 1852, and August, 1853. No accounts on file.
7805	Kearney, P.....	Major	181 00	Pensions, July 4, 1836: Balance, September 19, 1856, \$4,476 41. Since at his credit, by repayment, \$4,086 17; leaving against him \$390 24 of advances charged in March, 1853. No account on file.
7759	Lear, Clinton W	Lieut. 5th infantry.....	25 75	Barracks, &c.: Amount paid by Lieutenant Page for 3 cooking stoves, voucher 1, "A," 3d quarter 1851, \$165, and amount paid for transportation, on his order, voucher 14, "B," 4th quarter 1851, \$16, charged to him in January, 1854. No account on file.
6952	Lendrum, T. W.....	Major	5 10	Quartermaster's department: Balance, August 10, 1854, \$612 53. There is since at his credit, by repayment, \$586 78; leaving at his debit \$25 75 of an advance charged in December, 1853. No account on file.
7319	Loeser, Lucian.....	Lieutenant 3d artillery	719 47	Subsistence: Balance, February 2, 1853.
7112	Loring, W. W	Colonel mounted rifles.....	874 03	Transportation of supplies for the quartermaster's department: Balance, January 20, 1854, remaining of an advance charged in December, 1853. No account on file.
8189	Lowd, Allen.....	Major 1st artillery.....	16 25 27 58	Quartermaster's department: Balance, February, 24, 1858, advanced to him by Lieutenants Ingalls and Kirkham, and charged in November and December, 1852. No account on file.
7760	Lear, Clinton W.....	Lieutenant 2d infantry.....	79 40	Incidental expenses of the quartermaster's department.
6921	McKean, W. C.....	Lieutenant Texas volunteers.	116 00	Officers' transportations: Part of voucher 13, 1st quarter 1853, for transportation and per diem, being overcharges disallowed in the account of A. Merchant, now admitted to him, and charged to Major Lowd, who died in 1854.
				Officers' transportation: Amount paid to him by D. D. Tompkins, voucher 27, "B," 4th quarter 1854, disallowed and charged. He is dead.
				Texas volunteers: Act February 27, 1851. Balance, October 10, 1855. Amount advanced by E. B. Babbitt, and charged to him in May, 1853. No account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
6921	McKean, W. C. -----	Lieutenant Texas volunteers.	\$242 82	Army transportation: Balance, October 10, 1855, advanced to him by A. Crozet, and charged in May, 1853. No account on file.
6921	-----do-----	-----do-----	1 43	Subsistence: Balance, May 17, 1853.
6951	Marcy, W. G. -----	Captain -----	299 40	Mexican hostilities: Balance, September 30, 1853, remaining of sundry advances made to him in June, 1850, and June, 1852. No account on file.
6953	Mayfield, W. H. -----	Lieutenant Texas volunteers.	610 00	Pay of Texas volunteers: Act February 27, 1851. Balance, September 10, 1855. Amount advanced to him by E. B. Babbitt, and charged in July, 1852, and May, 1853. No account on file.
7004 9510 7748	} McCown, J. P. ----- Mason, James L. -----	Lieutenant 4th artillery ---- Colonel engineers -----	486 42 558 43	Barracks, &c.: Balance, October 8, 1856.
7748	-----do-----	-----do-----	900 00	Contingent expenses of officers exploring the Pacific coast: Balance, June 6, 1854, \$1,039 66. There is at his credit, by repayment, \$481 33; leaving against him \$558 43 of advances charged in September, 1854. No account on file.
7776	Montgomery, Thomas J. ----	Lieutenant 4th infantry ----	118 90	Officers' transportation: Amount advanced to him by T. Swords, and charged in September, 1854. No account on file.
7797	McClellan, John -----	Lieutenant colonel -----	1,403 07	Subsistence: Balance, December 13, 1854, \$301 15. There is at his credit, by repayment, \$182 25; leaving against him \$118 90 of the sales of property charged in December, 1853. No account on file.
7817	Morgan, James M. -----	Captain of ordnance -----	14 85	Improvement of the Tennessee river: Balance, May 23, 1855, remaining of an advance charged to him in August, 1854. He is dead, and no account on file.
7951	Mechling, William T. -----	Lieutenant 8th infantry ----	97 07	Subsistence: Balance, January 3, 1854, remaining of an advance charged in June, 1853. He is dead, and no account on file.
				Quartermaster's department: Balance, June 26, 1857, \$3,621 67. There is at his credit \$3,524 60; leaving against him \$97 07, and no account on file.

7951	-----do-----	-----do-----	4,798 05	Subsistence: Balance, October 18, 1855, remaining of an advance charged to him in June, 1854. Suit instituted, and dismissed the service. No account on file.
8045	Maxwell, Joseph E.-----	Lieutenant 3d infantry-----	14 25	Quartermaster's department: Balance, April 15, 1855, \$411 60. There is at his credit, by repayment, \$397 35; leaving against him \$14 25. He is dead, and no account on file.
8140	Moore, John C.-----	Lieutenant 4th infantry-----	231 68	Incidental expenses of quartermaster's department: Balance, March 29, 1858.
8229	Molinard, A. J. S.-----	Lieutenant 3d artillery-----	7 23	Quartermaster's department: Balance, April 23, 1855, remaining of advances charged in March, 1854. No account on file.
6535	Magee, H.-----	Lieutenant New York volunteers.	1,880 00	Mexican hostilities: Balance, September 5, 1855. Amount advanced to him by J. W. Davidson, and charged in June, 1852. No account on file.
7335	Mannigan, Thomas-----	Ordnance sergeant-----	85 65	Subsistence: Balance, September 28, 1856, remaining of advances made to him by sundry persons. He has no accounts on file.
8072	Martin, E. W.-----	Captain-----	1 60	Mexican hostilities: Amount overpaid for transportation, on voucher 3, "B," 2d quarter 1847, and charged to him.
8131	Mebane, John A.-----	Lieutenant 2d artillery-----	33 65	Quartermaster's department: Balance, March 19, 1855. He died in September, 1854. No account on file.
4110	McCall, G. A.-----	Captain-----	6 00	Officers' transportation: Amount overpaid him by T. F. Hunt on his transportation.
4721	Moore, S. W.-----	-----do-----	9 48	Officers' transportation: Amount overpaid him on transportation, and on his certificate, by Captain Britton, and charged under army regulations. Resigned in April, 1846.
5676	Munford, F. S.-----	Lieutenant 1st infantry-----	56 27	Officers' transportation: Amount overpaid him for transportation from Fort Brown, Texas, to Jefferson Barracks, and charged in January, 1855. He resigned in August, 1849.
6504	McKissack, William M. D. .	Captain-----	25,000 00	Act for the relief of Helen McKay, 28th of February, 1855: Amount of his receipt, dated May 1, 1847, allowed by said act to Colonel McKay, and charged to Captain McKissack under this act.
6676	Mahan, James.-----	Surgeon Illinois volunteers..	95 00	Mexican hostilities: Amount advanced him by J. S. Bradford in December, 1846.
7504	Merchant, C. G.-----	Captain 8th infantry-----	9 60	Officers' transportation: Amount overpaid him by T. F. Hunt, voucher 63, 3d quarter 1850, and charged in April, 1855. He died in September, 1855.
8131	Mebane, John A.-----	Lieutenant 2d artillery-----	33 65	Quartermaster's department: Balance, March 19, 1855. He is dead, and no account on file.
8289	Minor, George-----	Lieutenant U. S. navy.-----	109 14	Incidental expenses of quartermaster's department: Amount paid to him by M. M. Clark disallowed, and charged in May, 1855.

STATEMENT—Continued.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8451	McKissack, W. M. D.-----	Captain -----	\$297 00	Barracks and quarters: Remaining of an advance by Lieut. Logan, charged in April, 1855. He is dead, and no account on file.
9520	Montgomery, Thomas J.-----	Lieutenant 4th infantry ----	4,419 20	Quartermaster's department: Balance, July 8, 1858, \$7,278 16. There is since at his credit \$2,858 96; leaving against him \$4,419 20. He is dead, and no accounts on file.
7460	Newton, Noah -----	Captain mounted rifles -----	25 90	Army transportation: Balance, September 3, 1855, remaining of an advance charged in May, 1853. Dead, and no account on file.
7934	Neilly, John -----	Lieutenant 5th infantry ----	333 33	Subsistence: Advances charged in June, 1854. No account on file.
7934	-----do-----	-----do-----	291 31	Quartermaster's department: Balance, August 23, 1854, 294,28; since charged with \$60, making \$354 28. There is at his credit, by repayment, \$62,97; leaving against him \$291 31. He is dead, and no account on file.
7934	-----do-----	-----do-----	119 44	Army transportation: Balance, August 23, 1854, remaining of advances charged in May, 1854. He is dead, and no account on file.
7934	-----do-----	-----do-----	200 00	Barracks, &c.: Amount advanced by Thomas F. Hunt, and charged in July, 1854. No account on file.
4698	Osgood, E. S. -----	Lieutenant 6th infantry ----	5,686 89	Subsistence: Cost price of provisions received of sundry officers not accounted for. He died in 1841.
7020	Pope, John -----	Lieutenant top. engineers---	85	Roads and bridges for armies in the field: Balance, April 29, 1855.
7445	Potter, J. R. -----	Agent -----	415 00	Harbor of Fair Post, Grande river.
7445	-----do-----	Agent -----	377 80	Harbor of Ashtabula, Ohio.
7445	-----do-----	Agent -----	20 00	Piers of Conneaut: Balance, April 19, 1854, remaining of advances charged to him in October 1853. No account on file.
8176	Patton, J. W. -----	Lieutenant 3d artillery -----	165 25	Quartermaster's department: Balance, June 5, 1856, \$1,472 90. There is since at his credit, by repayment, \$1,367 65; leaving against him \$105 25 of advances charged to him in September, 1853. No account on file, and resigned.
7246	Plummer, S. M. -----	Captain -----	94 16	Pay of Texas volunteers under General Brooke: Balance against him charged in April, 1852. No account on file.

5860	Prince, W. E.-----	Lieutenant-----	104 25	Barracks and quarters: Remaining of advances made to him by J. B. Hollibird, and charged in July, 1853. No account on file.
6189	Patridge, J. C.-----	Major and paymaster-----	5 90	Officers' transportation: Amount overpaid him for transportation from San Antonio to Washington by M. M. Clark, on voucher 32, "B," 3d quarter 1849.
6509	Prescott, W.-----	Agent-----	101 66	Subsistence: Balance, September 12, 1853, remaining of the sales of damaged flour received by him in February, 1847. No account on file.
7417	Plummer, J. B.-----	Lieutenant 1st infantry-----	137 50	Quartermaster's department: Balance, March 31, 1854. No account on file.
8380 8025	} Perrine, James-----	Pension agent-----	4,451 62	Pensions, July 4, 1836: Balance, August 22, 1855, \$4,833 26. There is since at his credit, by repayment, \$381 64; leaving against him \$4,451 62, and no account on file.
8380 8025 8025	} -----do-----	-----do-----	1,276 55	Pensions, February 2, 1848: Balance, August 22, 1855, and no account on file.
8380	} -----do-----	-----do-----	13 35	Pensions, March 3, 1843: Balance, August 22, 1855. He is dead.
8040	Porter, Giles-----	Major-----	46 48	Officers' transportation: Difference of transportation, attending court-martial, and per diem in January and February, 1853.
8176	Patton, Isaac W.-----	Lieutenant 3d artillery-----	113 52	Subsistence: Balance, January 23, 1855. Resigned in February, 1855, and no account on file.
8204	Price, William M.-----	Late United States district attorney.	1,500 00	Subsistence: Amount paid to him by Captain James Munroe, per his receipt dated December 31, 1835, and no account on file.
5755	Patterson, G. S.-----	United States agent-----	21 50	Harbor of Sandusky city: Balance, April 18, 1855, \$127 96. There is since at his credit \$106 46; leaving against him \$21 50, and no account on file.
5755	-----do-----	-----do-----	3 89	Piers, Huron river: Balance, April 18, 1855.
5755	Pettis, Wm. H.-----	-----do-----	108 00	Repairing sea walls at Buffalo: Balance, June 23, 1854.
6343	Price, Sterling-----	Colonel Missouri volunteers.	20 00	Quartermaster's department: Balance, October 11, 1855. Amount paid on his order, inadmissible, and charged to him.
7417	Plummer, J. B.-----	Lieutenant 1st infantry-----	12 50	Officers' transportation: Amount overpaid him for transportation from New Orleans to San Antonio in 1st quarter 1849.
8040	Porter, Giles-----	Major-----	2 25	Barracks, &c.: Part of voucher 2, "A," 1st quarter 1849, paid by Lieutenant Magilton, previously disallowed, now admitted and charged to Major Porter.
4483	Pruitt, William W.-----	Captain Florida volunteers--	1,112 49	Subsistence: Cost price of provisions received from J. H. Winder in February, 1838, not accounted for, and now charged to him.
6663	Quitman, John A.-----	Major general-----	10 00	Mexican hostilities: For the money value of a bridle and a pair of saddle-bags received by Captain Crossman in 3d quarter 1846.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

Nb.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
7080	Reeves, J. M.-----	Captain Texas cavalry-----	\$313 63	Quartermaster's department: Balance, September 29, 1856, remaining of the cost value of property charged to him. He is dead, and no account on file.
7080	-----do-----	-----do-----	232 00	Army transportation: Balance, September 29, 1856, for the cost value of property as above.
6787	Rose, John N.-----	Agent subsistence depar't.---	6 75	Quartermaster's department: Balance, August 24, 1850, \$13,219 65. There is since at his credit, by repayment, \$13,212 90; leaving still against him \$6 75. No account on file.
7485	Rice, O. M.-----	Agent-----	133 46	Improvement of harbor of Genesee river: Balance, July 17, 1854, remaining of an advance charged in July, 1854. No account on file.
7947	Rundell, C. H.-----	Lieutenant 4th infantry-----	24 60	Officers' transportation: Amount overpaid him for transportation from Newport barracks to Jefferson Barracks by A. Crozet on voucher 2, "B," 2d quarter 1853. No account on file.
8071	Ruff, C. F.-----	Major-----	74 40	Officers' transportation: Balance, September 11, 1854, being the amount paid to him by A. Buford on vouchers 2 and 19, "B," 1st quarter 1854, and also on voucher 2, "B," 2d quarter 1853, for transportation of baggage in the collection of specie. Actual expense on such occasions only allowed. No account on file.
6376	Ridgway, John G.-----	Lieut. Illinois volunteers ---	33 00	Military contributions: Amount advanced to him by M. M. Clark, and charged to him in September, 1852. No account on file.
8071	Ruff, C. F.-----	Major-----	24 80	Officers' transportation: Amount of transportation from Carlisle to Philadelphia, paid him by W. B. Lane on voucher 6, "B," 2d quarter 1853; disallowed.
8132	Richardson, J. B.-----	Captain 3d artillery-----	56 30	Quartermaster's department: Balance, July 28, 1857, \$505 55. There is since at his credit, by repayment, \$449 25; leaving against him \$56 30. Resigned in September, 1855. No account on file.
8384	Ringgold, Cadwalader-----	Com. United States navy ---	2,500 00	Civil fund of California: Amount advanced to him by General Riley, and charged in August, 1855. No account on file.

5218	Randall, Burton.....	Surgeon	4 40	Officers' transportation: Amount overpaid for transportation on voucher 136, "B," 1st quarter 1847, and charged to him in March, 1855.
5239	Richardson, J. B.....	Lieutenant.....	297 23	Subsistence: Balance, March 2, 1855, \$297 63. Since at his credit 40 cents, leaving against him \$297 23. No account on file.
5778	Rogers, D. G.....	Lieutenant, &c.....	170 00	Quartermaster's department: Amount advanced to him by H. W. Merrill, and charged in March, 1854. No account on file.
8201	Rhett, Thomas S.....	Lieutenant 2d artillery	5 00	Incidental expenses, quartermaster's department: Amount overpaid him by A. Montgomery in 3d quarter 1854. He resigned in October, 1855. No account on file.
7082	Smith, R. H.....	Lieutenant	418 89	Subsistence: Balance, April 10, 1855, remaining of advances and sales of property charged in February, 1854. He is dead, and no account on file.
7178	Sibley, H. H.....	Lieutenant 2d dragoons	327 74	Subsistence: Balance, October 18, 1853, \$423 84. There is since at his credit, on account of quartermaster's department, \$96 10; leaving against him \$327 74 of an advance charged in October, 1853, and no account on file.
7281	Sumner, E. V.....	Colonel dragoons	19 90	Officers' transportation: Amount of overpayment to him, \$8 90, by Major McRee, on voucher 24, "B," 4th quarter 1848, transportation from Carlisle to Jefferson Barracks; and also an overpayment of \$11 by Major Crossman, on voucher 99, "B," 1st quarter 1848, transportation from New Orleans to Carlisle.
7281	do.....	do.....	3 12	Quartermaster's department: Amount of property charged to him in July, 1851, for a blank book, issued by Major Ogden and charged to Colonel Sumner.
7338	Street, William P.....	Lieutenant 8th infantry	6 00	Officers' transportation: Balance, October 27, 1855, \$21. There is at his credit \$15; leaving against him \$6 of an advance charged in January, 1853. No account on file.
7461	Searle, L. S.....	Lieutenant 8th infantry	4 70	Quartermaster's department: Amount overpaid for transportation by E. B. Babbitt, on voucher 110, 4th quarter 1853. No account on file.
7474	Smith, William F.....	Lieutenant top. engineers.....	6 00	Officers' transportation: Amount of overpayment for transportation by E. B. Babbitt, on voucher 116, "B," 2d quarter 1851. No account on file.
7491	Stewart, George H.....	Lieutenant 2d dragoons	18 11	Army transportation: Balance, September 25, 1856, remaining of an advance charged in February, 1855. No account on file.
7082	} Smith, R. H.....	Lieutenant 3d artillery.....	27 77	Quartermaster's department: Balance, April 10, 1854, \$46 74. There is since at his credit \$18 97; leaving against him \$27 77 of an advance charged in October, 1853. No account on file.
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STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8259	Sanno, Michael.....	Forage master.....	\$160 93	Quartermaster's department: Balance, April 30, 1855, remaining of an advance charged in January, 1854. No account on file.
6813	Smith, James M.....	Lieutenant 3d infantry.....	18 00	Mexican hostilities: Amount paid on his certificate, voucher 373, "B," 4th quarter 1846, disallowed, and charged in February, 1851.
6022	Scanland, John.....	Lieutenant Ill. volunteers..	3,000 00	Incidental expenses, quartermaster's department: Amount advanced to him by Thomas Jordan, and charged to him in October, 1851. No account on file.
6022	-----do.....	-----do.....	3,700 00	Mexican hostilities: Amount remaining of the \$20,000 advanced to him by T. Jordan, and charged to him in October, 1851. He has no account on file.
6755	Swartwout, H.....	Captain 2d artillery.....	39 60	Barracks and quarters: Amount paid on his order by A. J. Cook, on vouchers 1, 2, 3, 4, and 5, "B," 2d quarter 1852, and charged to him in November, 1853, for commutation of quarters at Pilatka, Florida.
7322	Sanderson, W. F.....	Major.....	47 86	Quartermaster's department: Balance, October 27, 1855, remaining of an advance made to him by R. W. Kirkland. He is dead, and no account on file.
7447 5778	} Stevens, Isaac I.....	Governor of Washington Territory.	10,142 27	Survey of railroad from the Mississippi to the Pacific: Balance, Sept. 30, 1858, \$16,315 45. There is at his credit, on sundry accounts, \$6,173 18; still leaving against him the sum of \$10,142 27.
8062	Scott, J. J.....	Chaplain.....	26 25	Quartermaster's department: Amount of commutation of fuel and quarters at Barrancas barracks, 2d quarter 1854; inadmissible.
8062	-----do.....	-----do.....	63 00	Barracks and quarters: Amount of commutation for fuel and quarters at Barrancas barracks, 2d quarter 1854; inadmissible.
8074	Seibels, J. J.....	Major Georgia volunteers..	1 75	Mexican hostilities: Amount overpaid for transportation of servant, on voucher 5, "B," 1st quarter 1848, and charged to him.
8156	Scammon, E. P.....	Captain engineers.....	10,250 00	Road from Taos to Santa Fé: Balance, July 18, 1856. Amount advanced to him on this account. Dismissed in June, 1856. No account on file.

8156	do	do	2,750 00	Road from Santa Fé to Doña Ana : Balance, July 18, 1856. Amount advanced to him on this account. Dismissed in June, 1856, and no account on file.
6662	Scott, Winfield	Lieutenant general	5,485 00	Mexican hostilities : Balance, December 2, 1856, \$12,873 03. There is at his credit, on account of military contributions, \$7,388 03; leaving still against him \$5,485.
4013	Shriver, E	Lieutenant, &c	6 30	Officers' transportation : Amount of overpayment by Lieutenant Gorgas for transportation from Troy, New York, to Springfield, Massachusetts, in 2d quarter 1846.
4310	Saunders, F	Lieutenant dragoons	1,558 45	Subsistence : Amount of provisions turned over to him and not accounted for by him, charged in January, 1855.
4909	Smith, A. J.	do	19 98	Quartermaster's department : Balance, August 31, 1855, remaining of advances charged in April, 1854. No account on file.
5830	Shoemaker, W. R.	Ordinance storekeeper	132 33	Barracks, &c : Amount remaining of advances made to him by E. Sibley and A. W. Reynolds. No account on file.
5830	do	do	4 50	Incidental expenses : Advanced by A. W. Reynolds, and charged in March, 1855. No accounts on file.
5830	do	do	206 00	Army transportation : Advanced by Reynolds, and charged in March, 1855. No account on file.
6120	Smith, E. B.	Major	800 00	Subsistence : This amount was really advanced to R. L. Nance by Joseph P. Taylor in October, 1847; but Nance having erroneously acknowledged this sum as advanced by Major Smith, it was placed to Smith's credit in April, 1849. It is now charged to Major Smith.
7721	Steele, Frederick	Captain 2d infantry	35 70	Officers' transportation : Balance, October 18, 1857. No account on file.
7543	Sulley, Alfred	Lieutenant 2d infantry	55 45	Civil fund of California : Amount charged by him on voucher 11 of his account, 3d quarter 1849, for commission of 2½ per cent. on \$2,218 30; disallowed, and charged to him in July, 1855.
8268	Steptoe, E. J.	Lieutenant colonel	50 00	Road from Great Salt Lake to California : Balance, July 13, 1857. No account on file.
8407	Stanley, David S.	Lieutenant cavalry	23 65	Quartermaster's department.
8407	do	do	84 38	Barracks and quarters.
8407	do	do	3 05	Army transportation.
8647	Slaughter, W. A.	Lieutenant 4th infantry	59 26	[Balances, July 31, 1857, remaining of advances made to him, and no accounts on file]
8647	do	do	7,049 36	Subsistence : Balance, May 18, 1856, remaining of the sales of property.
				Quartermaster's department : Balance, May 29, 1857.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8647	Slaughter, W. A.-----	Lieutenant 4th infantry ----	\$906 70	Incidental expenses, quartermaster's department: Balance, May 29, 1857; dead, and no account on file.
8647	-----do-----	-----do-----	1, 041 74	Army transportation: Balance, May 29, 1857, \$2,187 04. There is since at his credit \$1,145 30; leaving against him \$1,041 74. He is dead, and no accounts on file.
9080	Sargent, Alden-----	Captain 9th infantry ----	211 42	Quartermaster's department: Balance, January 17, 1856, \$471 80. There is since at his credit, by repayment, \$260 38; leaving against him \$211 42. He resigned in June, 1856. No account on file.
9168	Sumner, E. V.-----	Colonel 1st dragoons -----	61 14	Quartermaster's department.
9168	-----do-----	-----do-----	17 43	Barracks, &c.
9168	-----do-----	-----do-----	71 60	Officers' transportation.
9168	-----do-----	-----do-----	36 00	Incidental expenses.
7348	Thomas, F. J.-----	Lieutenant 3d artillery ----	3, 861 48	[Balances, August 15, 1858.] Subsistence: Balance, May 13, 1853, \$4,132 48. There is at his credit, by repayment, \$271; leaving against him \$3,861 48 of advances charged in May, 1853. No account on file.
5986	Turner, B.-----	Captain-----	116 37	Quartermaster's department: Balance, June 16, 1852, \$1,130 47. There is at his debit on other accounts \$2,369 78, making, together, \$3,500 25; and there is at his credit on sundry accounts \$3,383 88, leaving against him \$116 37. No accounts on file.
7131	-----do-----	-----do-----	248 79	Mexican hostilities: Balance, December 19, 1854, remaining of advances charged to him prior to June, 1853. No account on file.
7131	-----do-----	-----do-----	815 13	Subsistence: Balance, December 19, 1854, remaining of advances charged to him prior to June, 1853. No account on file.
7389	Tyler, William H.-----	Lieutenant 7th infantry ----	3 00	Quartermaster's department: Balance, October 14, 1856, \$99 32. There is at his credit, by repayment, \$96 32; leaving against him \$3 of advances charged in March, 1853. No account on file.
7737	Thompson, James-----	Lieutenant 2d artillery ----	7 21	Subsistence: Balance, March 16, 1854, remaining of the sales of property charged in November, 1853. No account on file.

7883	Thompson, Robert H.-----	Colonel 4th Ohio militia----	13 00	Subsistence: Amount of sales of property charged to him in April, 1854. No account on file.
8127	Towson, Nathan-----	Late paymaster general.----	27 83	Incidental expenses, quartermaster's department: Balance, March 24, 1855, \$57 50. There is since at his credit, by repayment, \$29 67; leaving against him \$27 83. He is dead, and no account on file.
6419	Tibbatts, J. W.-----	Colonel 16th infantry-----	27 32	Transportation of supplies, quartermaster's department: Amount paid him by Thomas Jordan for commutation of quarters, &c., disallowed, and now charged to him.
6493	Thom, R. T.-----	Lieutenant 13th infantry---	4 50	Mexican hostilities: Amount of overpayment for transportation by T. L. Toulmin in 3d quarter 1848.
7350	Tidball, J. C.-----	Lieutenant 2d artillery-----	76 11	Baracks and quarters: Balance, October 9, 1857.
7615	{ Tomlin, J. L. H.-----	Pension agent-----	7 88	Invalid pensions: Balance, January 4, 1856.
8096		-----do-----	199 91	Pensions, February, 1848: Balance, January 4, 1856, \$855 65; since repaid \$655 74; leaving \$199 91, and no account on file.
7615		-----do-----	204 46	Pensions, July 7, 1838: Balance, January 4, 1856, \$1,204 46. There is since at his credit \$1,000; leaving \$204 46 against him.
8096		-----do-----	74 85	Pensions, March 3, 1843: Balance, January 4, 1856, \$178 02. There is since at his credit \$103 17; leaving \$74 85 against him.
7615		-----do-----	217 49	Arrearages due for roads, rivers, and harbors: Balance, January 8, 1858. Died in December, 1857.
8096		-----do-----	24 54	Barracks, &c.: Balance, January 7, 1856, remaining of an advance charged in February, 1854. Resigned, and no account on file.
8367	Turnbull, William-----	Colonel engineers-----	42 26	Subsistence: Amount of sales of property to officers at Camp Volcano, Mexico, in August, 1847. No account on file.
8117	Viele, E. L.-----	Lieutenant 1st infantry-----	514 10	Officers' transportation: Amount advanced to him by Colonel Swords, in December, 1852, \$500, and an overpayment by M. M. Clark on voucher 35, "B," 3d quarter 1848, for transportation. He is dead, and no account on file.
7527	Wyche, Oscar D.-----	Lieutenant 12th infantry---	50 00	Subsistence: Amount advanced to him by William A. Winder, and charged in June, 1854. No account on file.
7665	Wescott, George C.-----	Lieutenant, &c-----	101 41	Quartermaster's department: Balance, June 3, 1854, \$1,572 60. There is since at his credit, by repayment, \$1,471 19; still leaving against him \$101 41 of an advance charged in January, 1854. No account on file.
7892	Wirtz, B. H.-----	Assistant surgeon-----	24 29	Subsistence: Balance, October 3, 1851, remaining of an advance by R. C. Drum, and charged in January, 1851. No account on file.
7846	Winder, Charles S.-----	Lieutenant 3d artillery-----		
6414	Whiting, H. M.-----	Lieutenant-----		

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

		Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
5896	Walker, S. H.	Captain mounted rifles ----	\$11,266 67	Quartermaster's department: Balance, August 30, 1853, remaining of property on hand not accounted for by him. He was killed in battle October, 1847. No account on file.
6661	North, Wm. J.	Major general.	35 55	Incidental expenses, quartermaster's department: Balance, July 25, 1857.
8073	Welborn, J. C.	Lieutenant 13th infantry ---	5 60	Mexican hostilities: Amount overpaid for transportation on voucher 11, "B," 3d quarter 1847, and charged to him.
8073	Wilson, W. W.	Captain Alabama volunteers.	4 00	Mexican hostilities: Amount overpaid for transportation on voucher 4, "B," 4th quarter 1847, and charged to him.
8077	Wyse, F. O.	Major 3d infantry ----	154 10	Barracks and quarters: Balances, September 22, 1858, remaining of advances charged to him in May and July, 1854. No account on file.
8163	Wood, G. W. F.	Major.	583 29	Quartermaster's department: Balance, November 18, 1857, remaining of advances charged to him. He is dead, and no account on file.
8181	Williamson, L.	Captain.	15 60	Officers' transportation: Amount overpaid him for transportation from Newport to Jefferson Barracks, on his certificate; disallowed and charged to him.
8873	Webster, Lucien B.	Lieutenant colonel.	108 76	Incidental expenses, quartermaster's department: Balance, October 22, 1856, \$132 16. There is since at his credit \$23 40; leaving against him \$108 76 of an advance in December, 1852. No account on file.
4755	Walbach, L. A. B.	Captain.	81 35	Quartermaster's department.
4755	do.	do.	171 20	Barracks and quarters. [Amount of vouchers disallowed and charged to Captain Walbach in May, 1855. He died in June, 1853.]
7528	Woodbridge, F.	Major.	4 60	Officers' transportation: Amount overpaid him for transportation by Lieutenant M. D. L. Simpson, on voucher 7, "B," 1st quarter 1855. He died in October, 1855.

9057	Wright, Thomas J.-----	Lieutenant 2d dragoons ----	489 57	Quartermaster's department: Balance, March 26, 1857, \$681 42. There is since at his credit, by repayment, \$191 85; leaving \$489 57. He is dead, and no accounts on file.
9482	Williamson, Robert S.-----	Lieut. top. engineers.-----	21 85	Quartermaster's department: Balance, September 9, 1858, \$48 25. There is since at his credit, by repayment, \$26 40; leaving against him \$21 85.
9482	-----do-----	-----do-----	26 13	Barracks and quarters.
9482	-----do-----	-----do-----	6 40	Officers' transportation. [Balances, September 9, 1858.]
7826	Young, Brigham -----	Governor of Utah Territory-	330 00	Army transportation; Amount of property charged to him in February, 1854. No account on file.

TREASURY DEPARTMENT, *Third Auditor's Office, December 1, 1858.*

Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for of advances made one year prior to July 1, 1858, as appears by the books of the Third Auditor of the Treasury; furnished in pursuance of, and agreeably to, the 13th section of the act of March 3, 1817, entitled "An act to provide for the prompt settlement of the public accounts," viz:

No.	Name.	Rank.	Amount.	Remarks.
7498	Archer, Samuel	Lieutenant 5th infantry	\$4 30	Officers' transportation: Balance December 10, 1857.
8710	Anderson, George B.	Lieutenant 2d dragoons	23 98	Subsistence: Balance July 27, 1857.
8710	-----do-----	-----do-----	26 60	Officers' transportation: Amount paid to him by T. L. Brent in 3d quarter 1857, disallowed.
8894	Abert, William S.	Lieutenant 4th artillery	78 80	Barracks and quarters: Balance, June 11, 1858, \$229 50. There is at his credit, by repayment, \$150 70; leaving against him \$78 80, and no account on file.
5807	{ Abert, James W.	Captain topographical eng's.	72 00	{ Barracks, &c.: Part of voucher 5, 1st quarter 1851, in Van Dorn's account suspended. Now allowed, and charged to Capt. Abert.
9018				
9079	Armistead, Franck S.	Lieutenant 10th infantry	3 30	Officers' transportation: Amount overcharged on transportation, 4th quarter 1856. No account on file.
9142	Armstrong, Francis C.	Lieutenant 2d dragoons	260 00	Quartermaster's department: Amount advanced to him by R. H. Rickard in October, 1856, and no account on file.
5807	{ Abert, James W.	Captain topographical eng's.	57 54	{ Quartermaster's department: Part of voucher 5, 1st quarter 1851, in Van Dorn's account suspended, and now allowed.
9018				
6964	Barry, W. F.	Lieutenant 2d artillery	30 32	Quartermaster's department: } Balance June 3, 1857.
6964	-----do-----	-----do-----	43 20	
6964	-----do-----	-----do-----	22 80	
3461	Bache, Hartman.	Major	12 00	Officers' transportation: } Repairs and contingencies of harbors and rivers: Balance August 1, 1856.
8659	Beall, Lloyd	Lieutenant 2d artillery	23 00	Subsistence: Balance October 5, 1856.
8786	Brooks, William T. H.	Major 3d infantry	8,440 80	Quartermaster's department: Balance, June 9, 1857, \$12,147 99. There is since at his credit \$3,707 19; still leaving \$8,440 80, and no account on file.
9133	Bennett, Clarence E.	Lieutenant 10th infantry	116 75	Raising four additional regiments: Balance, Aug. 26, 1857, \$1,642 68. There is at his credit, on sundry accounts, \$1,525 93; leaving \$116 75, and no account on file.

9356	Bonnycastle, John C.	Lieutenant 4th infantry	5 29	Army transportation : Balance, June 10, 1857, \$16,669 99. There is at his credit, on other accounts, \$10,664 70 ; leaving \$5 29, and no account on file.
8659	Beall, Lloyd	Lieutenant 2d artillery	7 00	Quartermaster's department : Balance, February 25, 1857, \$36 17. There is at his credit, by repayment, \$29 17; leaving \$7, and no account on file.
8036	Curtis, James	Lieutenant 2d infantry	396 67	Barracks and quarters : Balance, October 17, 1856, remaining of an advance by Lieutenant Townley, and charged in October, 1856. Resigned, and no account on file.
8738	Clinton, William	Lieutenant 10th infantry ...	39 45	Army transportation : Balance, December 16, 1857, \$100 35. There is at his credit \$60 90; leaving against him \$39 45. No accounts on file.
8756	Carr, Eugene A.	Lieutenant 1st cavalry	7 00	Incidental expenses, quartermaster's department : Balance March 6, 1858.
8763	Childs, F. L.	Lieutenant 2d artillery	30	Officers' transportation : Overpayment to him by J. H. Dickinson in 4th quarter 1855.
9014	Chapman, Orren	Lieutenant 1st dragoons	269 73	Officers' transportation : Balance, April 28, 1857, \$270. He is also charged, on other accounts, \$105 98, making \$375 98, and there is at his credit, by repayments, \$106 25; leaving against him \$269 73, and no accounts on file.
9096	Clark, D. D.	Lieutenant 6th infantry	199 12	Quartermaster's department : Balance, November 1, 1857, \$614 31. There is since at his credit, by repayments, \$415 19; leaving \$199 12 against him. No accounts on file.
9163	Clossen, Henry W.	Lieutenant 1st artillery	2,802 82	Quartermaster's department : Balance, October 9, 1857, \$3,687 29. There is at his credit, by repayment, \$884 47; leaving against him \$2,802 82, and no accounts on file.
8774	Davis, Benjamin F.	Lieutenant 1st dragoons	2 60	Officers' transportation : Balance, April 16, 1858.
8774	do	do	165 00	Quartermaster's department : Balance same date.
9170	Dudley, Nathan A. M.	Lieutenant 10th infantry ...	101 69	Quartermaster's department : Balance, June 29, 1858, \$946. He is also charged, in other accounts, \$715 04, making, at his debit, \$1,661 04; and there is at his credit, on sundry accounts, \$1,559 35; leaving \$101 69, and no accounts on file.
9292	Dodge, Richard J.	Lieutenant 8th infantry	241 94	Quartermaster's department : Balance, October 26, 1858. No accounts on file.
9293	De Russey, Gustavus A.	Captain 4th artillery	1,148 37	Incidental expenses, quartermaster's department: Balance, September 9, 1858, \$3,558. He is also charged, in other accounts, \$3,746 72, making \$7,304 72, and there is at his credit \$6,158 35; leaving \$1,148 37 against him, and no accounts on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
9514	Douglass, Henry -----	Lieutenant 7th infantry ----	\$81 57	Quartermaster's department: Balance, September 7, 1857, \$2,625 19. There is at his credit, in other accounts, \$2,543 62; leaving \$81 57, and no accounts on file.
8752	Fields, Charles W. -----	Lieutenant 2d dragoons ----	72 07	Purchase of dragoon horses: Balance, June 9, 1858, \$258 87. There is at his credit \$186 80; leaving \$72 07 against him, and no accounts on file.
8994	Forsythe, Benjamin D. -----	Lieutenant 4th infantry ----	3 15	Quartermaster's department: Balance, June 1, 1858, \$229 20. There is at his credit, by repayment, \$226 05, and leaving against him \$3 15. No accounts on file.
9225	Fauntleroy, Thomas T. -----	Colonel 1st dragoons -----	98 12	Quartermaster's department: Amount remaining of advances by Robert Allen, and no accounts on file.
9225	-----do-----	-----do-----	230 00	Barracks, &c.: Same remark as above.
9225	-----do-----	-----do-----	58 23	Incidental expenses, quartermaster's department: Same remark as above.
9225	-----do-----	-----do-----	19 90	Officers' transportation: Remaining of advances by Henry C. Wayne.
9408	French, William H. -----	Major 1st artillery -----	27 70	Officers' transportation: Amount remaining of advance by J. L. Donaldson, and no accounts on file.
9408	-----do-----	-----do-----	75 00	Purchase of horses: Amount of the estimated value of horses charged to him.
9579	Forney, John H. -----	Lieutenant 10th infantry ----	11 70	Raising four additional regiments: Balance, July 27, 1858, \$9,292 72. There is at his credit, on sundry accounts, \$9,281 02; leaving \$11 70 against him, and no account on file.
8098	Gaines, A. W. -----	Paymaster -----	2 00	Officers' transportation: Bal. Oct. 13, 1858. { Army transportation: do. do. { Rem'g of advances by A. Montgomery and Lieut. Turnley. No accounts on file.
8098	-----do-----	-----do-----	27 00	
8702	Garland, John -----	Brigadier general -----	24 00	Incidental expenses, quartermaster's department: Amount paid him by L. C. Eastham, 3d quarter 1856. Rent of office disallowed.
4710	Howe, M. S. -----	Major 2d dragoons -----	10 46	Quartermaster's department: Cost price of corn overdrawn by him in 4th quarter 1855.
7512	-----do-----	-----do-----	37 00	Incidental expenses, quartermaster's department: Amounts of vouch-

8987	Hazen, William B. -----	Lieutenant 4th infantry ----	147 39	ers 4 and 5, abstract "C," 3d quarter 1850, disallowed, and charged in August, 1855.
9226	Hancock, David P. -----	Lieutenant 7th infantry ----	19 42	Incidental expenses, quartermaster's department: Balance, April 29, 1858, \$1,336 11. There is at his credit, in other accounts, \$1,188 72; leaving at his debit \$147 39. No accounts on file.
8252	Jones, John M. -----	Lieutenant 7th infantry ----	997 35	Army transportation: Balance, April 6, 1858, \$10,012 93. There is also charged, on other accounts, \$5,121 06, making at his debit \$15,133 99; and there is due to him, on account of barracks, \$15,114 57; still leaving against him \$19 42, and no accounts on file.
8252	-----do-----	-----do-----	192 63	Quartermaster's department: Bal. July 7, 1857. } Am'ts advanced by M. R. Stephenson, and no accounts on file.
8654	Jackson, Thomas K. -----	Lieutenant 8th infantry ----	795 03	Army transportation: Same date.
8997	Jones, Edmund C. -----	Lieutenant 2d infantry ----	377 81	Quartermaster's department: Balance, June 26, 1858, \$6,966 89. He is also charged, in other accounts, \$2,202 72, making \$9,169 61. There is at his credit, on sundry accounts, \$8,374 58; leaving against him \$795 03. No accounts on file.
9031	Jones, Delancey Floyd.	Captain 4th infantry -----	373 00	Incidental expenses, quartermaster's department: Balance, January 23, 1858, \$2,789 20. There is also charged, in other accounts, \$2,967 60, making, together, \$5,756 80; and there is due him, on account of army transportation, \$5,378 99; leaving \$377 81, and no accounts on file.
9502	Judah, Henry M. -----	Captain 4th infantry -----	1,903 97	Quartermaster's department: Balance, June 23, 1858, \$453 17. He is also charged with \$71 25, making \$524 42; and there is due him, on account of army transportation, \$151 42; leaving against him \$373, and no accounts on file.
9502	-----do-----	-----do-----	585 48	Quartermaster's department: Balance, July 1, 1857, \$2,145 22. There is at his credit, on other accounts, \$241 25; leaving \$1,903 97 against him, and no accounts on file.
9221	Kelton, John C. -----	Lieutenant 6th infantry ----	33 00	Barracks and quarters: Balance, July 1, 1857, and no accounts on file.
8125	Long, A. L. -----	Lieutenant 2d artillery ----	181 84	Quartermaster's department: Balance, July 12, 1858, \$103 35. There is at his credit \$70 35; leaving against him \$33, and no accounts on file.
8151	Long, John O. -----	Lieutenant 2d infantry ----	2 70	Quartermaster's department: Balance, June 6, 1857, \$1,638 42. Since charged with \$55 37; and there is at his credit \$1,511 95; leaving \$181 84. No accounts on file.
				Quartermaster's department: Balance, November 19, 1857, \$573 60. Of this sum \$2 70 remains of the sales of property.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
9048	Leonard, L.	Military storekeeper.	\$150 60	Officers' transportation: Amount of voucher 5, "B." 3d quarter 1856, for transportation, suspended in Captain Wainwright's account; admitted and charged to Leonard.
5028	Morris, Thompson.	Lieutenant Colonel.	25 00	Officers' transportation: Overcharge for transportation from New Orleans to San Francisco; paid to him by Robert Allen, 1st quarter 1856.
8503	McComas, E. W.	Captain 11th infantry.	4 80	Officers' transportation: Overpaid him by Henry Whiting on his transportation, 3d quarter 1849.
8787	Moore, Josiah N.	Lieutenant 1st dragoons.	2 13	Subsistence: Balance, June 20, 1856, \$25 59. There is at his credit, by repayment, \$23 46; leaving \$2 13 due by him. No accounts on file.
8909	McKeever, Chauncey.	Lieutenant 3d artillery.	65 00	Army transportation: Amount paid to W. N. Savage for services of ox team disallowed, the same having been previously paid.
9040	May, Julian.	Lieutenant rifles.	55 61	Subsistence: Balance, May 2, 1857, \$77 60. There is at his credit, by repayment, \$21 99; leaving against him \$55 61, and no accounts on file.
9102	Moore, Orlando H.	Lieutenant 6th infantry.	127 75	Quartermaster's department: Balance, February 19, 1858, remaining of an advance by E. S. Sibley. No accounts on file.
9224	Merrill, Lewis.	Lieutenant dragoons.	2 00	Quartermaster's department: Balance, September 8, 1857, \$16 10. There is at his credit \$14 10; leaving due from him \$2, and no account on file.
9224	.....do. ....	.....do.	9 80	Officers' transportation: Balance, September 8, 1857, \$761 46. There is at his credit, on account of army transportation, \$751 66; leaving \$9 80. No accounts on file.
9298	Marshall, Elisha G.	Lieutenant 6th infantry.	Closed.	Quartermaster's department: Balance, Aug. 31, 1857. No account on file.
9510	{ McCoun, John P.	Captain 4th artillery.	110 54	{ Barracks, &c: Amount advanced him by G. A. De Russey. No accounts on file.
7004				
9571	McFeeley, Robert.	Lieutenant 4th infantry.	678 01	Incidental expenses, quartermaster's department: Balance, July 3, 1857, \$1,942 01. There is at his credit on other accounts \$1, 264; leaving against him \$678 01. No accounts on file.
9630	Merchant, Addison.	Lieutenant 2d artillery.	1, 151 70	Quartermaster's department: Balance, November 8, 1858, remaining of advances to him, and no accounts on file.
9630	.....do. ....	.....do.	2 91	Barracks and quarters: Balance, Nov. 8, 1858, and no account on file.

8782	Pease, William R.	Lieutenant 10th infantry	12 00	Officers' transportation: Amount overpaid him by D. H. Vinton, December, 1855, on his transportation from Fort Crawford to St. Louis.
8158	Rhett, Thomas G.	Captain rifles	81 93	Quartermaster's department: Balance, November 16, 1857.
8728	Ramsey, Douglass.....	Lieutenant 1st artillery.....	28 20	Officers' transportation: Amount of voucher 3, B, 3d quarter 1856, paid to him by J. L. Donaldson, and disallowed.
9032	Russell, Lyman	Lieutenant 9th infantry	7 20	Raising four additional regiments: Amount overpaid him by J. H. Dickinson in August, 1855, on his transportation, and no accounts on file.
9133	Reynolds, Samuel H.....	Lieutenant 1st infantry.....	27 50	Barracks and quarters: Balance, March 3, 1858, \$2,765 36. He is also charged with \$99 05, making \$2,864 41, and there is due to him, on account of quartermaster's department, \$2,836 91; leaving \$27 50 against him. No accounts on file.
9220	Ransom, Dunbar R.....	Lieutenant 3d artillery	8,912 96	Barracks and quarters: Balance, February 14, 1858, \$13,442 15. He is also charged on sundry other accounts \$5,631 11, making his debit \$19,073 26; and there is due to him, on account of army transportation, \$10,160 30; leaving against him \$8,912 96, and no accounts on file.
9584	Randall, Horace.....	Lieutenant 1st dragoons	91 88	Incidental expenses, quartermaster's department: Balance, August 25, 1858, \$3,992 75. There is at his credit, by repayments, \$3,900 87; leaving \$91 88 against him, and no accounts on file.
7491	Stewart, George H.....	Captain 1st cavalry.....	21 10	Raising 4 additional regiments: Amount advanced by E. S. Sibley, charged in June, 1856, and no accounts on file.
7751	Smith, Martin L.....	Lieutenant engineers	1 44	Quartermaster's department: Amount of over allowance in commutation of fuel, 1845.
8830	Shunk, F. A.	Lieutenant ordnance.....	37 36	Quartermaster's department: Balance, February 4, 1858, \$321 06. There is at his credit, on other accounts, \$283 70; leaving against him \$37 36, and no accounts on file.
8906	Simmons, Seneca G.....	Captain 7th infantry	30 00	Mexican hostilities: Amount erroneously passed to his credit in settlement, October, 1847. Now corrected by charging him with same.
8991	Swift, Ebenezer.....	Assistant surgeon	4 30	Officers' transportation: Overpayment, 3d quarter 1856.
9108	Shepherd, Oliver K.....	Captain 3d infantry	6 50	Officers' transportation: Balance, May 19, 1857, \$21 30. Since at his credit \$14 80 by repayment; leaving against him \$6 50, and no accounts on file.
9285	Steen, Enoch	Major 1st dragoons.....	609 00	Subsistence: Balance, June 15, 1858, \$621 30. There is at his credit \$12 30 by repayment; leaving against him \$609, and no accounts on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
9296	Simonds, Henry C.....	Lieutenant 2d artillery	\$64 22	Barracks and quarters: Balance, January 18, 1858, \$251 35. There is at his credit, by repayments, \$187 13; leaving \$64 22 against him, and no accounts on file.
8106	Tidball, Joseph L.....	Lieutenant 6th infantry	90	Raising 4 additional regiments: Overpayment by H. E. Mayanideer, 3d quarter 1855.
8651	Tyler, Charles H.....	Lieutenant 2d dragoons.....	904 64	Subsistence: Balance, May 19, 1857, and no accounts on file.
9101	Trevitt, John	Lieutenant 3d infantry	67 44	Quartermaster's department: Balance, May 18, 1858, \$1,922 19. There is at his credit, by repayments, \$1,854 75; leaving against him \$67 44, and no accounts on file.
8703	Underwood, Edmund.....	Lieutenant 4th infantry	487 91	Quartermaster's department: Balance, July 14, 1858, \$3,616 72. There is at his credit, on other accounts, \$3,128 81; leaving against him \$487 91, and no accounts on file.
8703	.....do .....	.....do	240 75	Barracks and quarters: Balance, July 14, 1858, and no accounts on file.
9327	Van Voast, James.....	Lieutenant 9th infantry	24 50	Incidental expenses: Balance, November 12, 1857, \$5,197 04. There is at his credit, on other accounts, \$5,172 54; leaving \$24 50 against him, and no accounts on file.
8635	Wingate, Benjamin	Lieutenant 5th infantry	23 49	Army transportation: Balance, October 15, 1858, \$175 24. There is at his credit \$151 75; leaving against him \$23 49, and no accounts on file.
8746	Williams, Lawrence A	Lieutenant 10th infantry	173 30	Officers' transportation: Amount of transportation paid him by Colonel Swords and P. J. Swain, disallowed and charged, and no account on file.
8904	Whistler, J. N. G	Lieutenant 3d infantry	1,118 01	Army transportation: Balance, September 2, 1857, \$2,118 02. There is at his credit, on other accounts, \$1,000 01; leaving \$1,118 01 against him, and no accounts on file.
9089	Walker, John G.....	Captain mounted rifles.....	28 90	Quartermaster's department: Balance, June 29, 1858, \$1,984 84. There is at his credit, by repayment, \$1,955 94; leaving against him \$28 90. No accounts on file.

R. J. ATKINSON, Auditor.

TREASURY DEPARTMENT, Third Auditor's Office, December 1, 1858.

List of names dropped from the balance sheet of 1858, which have been borne on the balance sheets of three preceding fiscal years, 1855, 1856, and 1857, in pursuance of the letter of the First Comptroller of the Treasury, dated February 24, 1843.

No.	Name.	Rank.	Amount.	Remarks.
2014	Brook, George M	Brigadier general.....	\$32 14	{ Quartermaster's department, army transportation, barracks, and quarters: Balance, January 2, 1855.
2014	do.....	do.....	15 00	
2014	do.....	do.....	83 43	
6943	Brower, C. B.....	Lieutenant 3d infantry.....	315 46	Mexican hostilities: Balance, October 4, 1856.
6943	do.....	do.....	62 13	Subsistence: Balance, September 6, 1858.
6355	Booth, Z.....	Lieut. Georgia volunteers.....	200 00	Military contributions.
7023	Bagby, James D.....	Lieutenant volunteers.....	290 00	Pay of Texas volunteers.
7205	Beck, J.....	Surgeon.....	40 00	Army transportation.
7411	Bishop, Z. C.....	Captain.....	275 44	Army transportation: Balance, April 5, 1858.
7437	Buford, Abraham.....	Captain 1st dragoons.....	55 19	Officers' transportation: Balance, November 12, 1857.
7493	Bowman, A. W.....	Captain 3d infantry.....	123 67	Subsistence: Balance, April 6, 1857.
7493	do.....	do.....	2,492 02	Army transportation: Balance, May 24, 1858.
6012	Chittenden, William F.....	Lieutenant.....	262 54	Barracks, &c.
6497	Colston, E.....	Lieut. Santa Fé battalion.....	8,488 26	Mexican hostilities.
6254	Dye, J. M.....	Lieutenant 13th infantry.....	224 10	Subsistence: Balance, January 29, 1850.
6776	Dodge, Henry L.....	Agent subsist. department.....	588 44	Subsistence: Balance, May 17, 1852.
6123	Day, H.....	Captain 2d infantry.....	3 00	Barracks, &c.: Balance, April 4, 1856.
8300	Evans, N. G.....	Lieutenant 2d dragoons.....	319 83	Incidental expenses quartermaster's department.
7481	Eastland, Thos. B.....	Major.....	96 00	Mexican hostilities.
5986	Fenner, Robert.....	Captain.....	116 37	Quartermaster's department, Mexican hostilities, and transportation of supplies.
6545	Freelon, Thomas H.....	Lieutenant 15th infantry.....	55 00	Mexican hostilities.
7243	Field, H. B.....	Captain.....	1,387 15	Quartermaster's department.
6251	Goff, A. H.....	Lieutenant and a. a q. m.....	4,141 35	Mexican hostilities.
7154	Grafton, H. D.....	Captain 1st artillery.....	242 86	Subsistence.
7154	do.....	do.....	210 92	Quartermaster's department.
7154	do.....	do.....	179 31	Officers' transportation.
8279	Gibson, George R.....	Lieut. mounted volunteers.....	622 01	Mexican hostilities: Balance due June 14, 1855.
8279	do.....	do.....	454 17	Transportation of supplies: Balance, June 19, 1855.
7068	Hart, Edward.....	Lieutenant 10th infantry.....	159 30	Transportation of supplies.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
8033	Humphries, P. W.	Agent.	\$7,204 99	Pay of Texas volunteers under General Brooke : Balance, August 31, 1855.
8033	do.	Agent.	3,314 52	Barracks and quarters : Balance, August 31, 1855.
6352	Howard, G. T.	Major	200 00	Transportation of supplies.
6976	Ives, Thomas B.	Captain and a q. m.	3,386 73	Barracks and quarters.
6976	do.	do.	305 02	Army transportation
6976	do.	do.	950 00	Mexican hostilities : Balance, March 24, 1855.
5997	Kerr, Croghan	Captain 2d dragoons	238 25	Quartermaster's department : Balance, February 11, 1852.
7185	Lansing, A. B.	Captain and a q. m.	217 32	Barracks and quarters : Balance, November 15, 1858.
5777	McDonald, P. W.	Lieutenant 2d dragoons	15 80	Officers' transportation.
7078	McKean, J.	Lient. Penn. volunteers	250 00	Mexican hostilities.
6942	Martin, Thomas D.	Captain Ohio volunteers	1 90	Officers' transportation : Balance, January 12, 1855.
6942	do.	do.	5,009 00	Quartermaster's department : Balance, January 12, 1855.
7097	Mason, Thomas J.	Lieutenant 3d infantry	102 85	Quartermaster's department.
6459	Moore, James J.	Lieutenant 3d dragoons	382 00	Mexican hostilities.
6459	do.	do.	200 00	Transportation of supplies.
7279	Patton, George.	Lieutenant 3d artillery	25 08	Officers' transportation.
5969	Ronaldson, A. J.	Assistant surgeon	100 00	Subsistence.
8540	Russell, F. S. K.	Lieutenant mounted rifles	2,763 84	Quartermaster's department : Balance, December 5, 1855.
8540	do.	do.	27,767 69	Army transportation : Balance, December 5, 1855.
7019	do.	do.	78 00	Officers' transportation : Balance, December 5, 1855.
7019	do.	do.	8,716 20	Barracks and quarters : Balance, December 5, 1855.
7019	do.	do.	6,614 12	Transportation of supplies.
7019	do.	do.	8,726 96	Incidental expenses, quartermaster's department : Balance, December 5, 1855.
6279	Rogers, G. D.	Lieutenant and a. a. q. m.	39 60	Transportation of supplies
7287	Ringgold, Thomas L.	Lieutenant ordnance	100 00	Quartermaster's department : Balance, March 21, 1853.
7080	Reeves, J. M.	Captain Texas cavalry	118 20	Military contributions.
6845	Shields, James	Brigadier general	74 40	Officers' transportation.
7074	Scott, William H.	Lieutenant 4th infantry	2,273 77	Subsistence : Balance, December 6, 1855.
7074	do.	do.	2,037 52	Quartermaster's department.
7074	do.	do.	125 06	Barracks : Balance, January 9, 1856.

6955	Stuart, J. A	Lieut. Louisiana volunteers ..	40 00	Officers' transportation.
6245	Savtall, J. B	Lieut. Indiana volunteers ..	220 00	Transportation of supplies.
7080	Simmons, Charles	Lieutenant 9th infantry ..	11 88	Military contributions: Balance, December 16, 1856.
7487	Steiner H. H	Assistant surgeon	22 00	Quartermaster's department; Balance, September 27, 1856.
6832	Spencer, R. T	do	212 20	Subsistence.
7124	Thompson, Samuel	Lieut. Mormon battalion	10 00	Quartermaster's department.
7348	Thomas, F. J	Lieutenant 3d artillery	5,000 00	Quartermaster's department: Balance, December 27, 1855.
7348	do	do	300 00	Barracks and quarters.
5863	Veach, J. A	Captain Texas rangers	305 78	Mexican hostilities: Balance, September 30, 1856.
8117	Viele, E. L	Lieutenant 1st infantry	162 20	Army transportation: Balance, January 7, 1856.
6966	Wilson, C. J. L	Lieutenant 1st dragoons	123 87	Subsistence.
6521	Weild, T. B. J	Lieut. and assist. qr. mr	246 69	Subsistence.
6643	Webster, Charles R	Captain and assist. qr. mr ..	9,502 00	Transportation of supplies: Balance, January 25, 1856.
5686	Webster, Joseph D	Lieutenant top. engineers	14 60	Military road Fort Howard to Fond du Lac.
7358	do	do	13 60	Military road Sheboygan to Fond du Lac: Balance, January 10, 1854.
7358	do	do	107 26	Milwaukee harbor.
7358	do	do	691 50	Improvement of harbor of Chicago.
7358	do	do	90 00	Harbor of Waukegan.
7358	do	do	2 00	Harbor of Racine: Balance, May 25, 1854.
5870	Wade, R. D. A	Major	23 40	Officers' transportation.
7003	Walker, J. T	Lieut. S. Carolina volunteers ..	100 00	Transportation of supplies.
7003	do	do	150 00	Military contributions.
7709	Whipple, A. W	Lieutenant top. engineers	527 38	Transportation of supplies, quartermaster's department.

TREASURY DEPARTMENT, *Third Auditor's Office, December 1, 1858.*R. J. ATKINSON, *Auditor.*

List of names dropped from the reports of balances from the year 1842 to 1857, inclusive, under the instructions of the First Comptroller of the Treasury, in reference to which changes have occurred, and which are now reported in pursuance of his letter, dated February 24, 1843.

No.	Names.	Rank.	Indebtedness when reported.	Present condition.	Appropriations.	Remarks.
6229	Bowen, Isaac -----	Lieutenant....	\$41 33	-----	Incidental expenses, quartermaster's department.....	Closed.
5324	Brannon, James M.	do.	736 45	-----	Military contributions.....	do.
5865	Benton, James G.	do.	77 84	-----	Officers' transportation.....	do.
6695	Creanor, Charles W.	do.	500 00	\$389 00	Quartermaster's department	
6971	Elliott, E. G.	Captain	18,802 50	-----	do	do.
	Do	do.	5,264 68	-----	Incidental expenses.....	do.
	Do	do.	19,903 34	-----	Military contributions	do.
8013	Gillespie, C. D.	Lieutenant....	12,687 92	-----	Quartermaster's department	do.
6251	Hamilton, Noble	do.	597 98	-----	Mexican hostilities	do.
6091	Johnston, B. R.	do.	96 77	15 94	Military contributions	
5926	McDonald, F. G.	do.	101 13	-----	Subsistence.....	do.
	Do	do.	110 00	-----	Mexican hostilities	do.
8521	McLaws, Lafayette	do.	11 06	-----	Subsistence.....	do.
7001	McClellan, S. G.	do.	9 68	-----	Quartermaster's department.....	do.
7677	Robinson, John C.	do.	20 80	-----	Mexican hostilities	do.
7166	Steen, E.	Major	12 30	-----	Subsistence.....	do.
5612	Simmons, Stephen G.	Lieutenant....	2,732 02	2,552 90	Mexican hostilities	
7488	Updegraff, J.	do.	406 10	-----	Quartermaster's department	do.

TREASURY DEPARTMENT, *Third Auditor's Office, December 1, 1858.*

R. J. ATKINSON, *Auditor.*

TREASURY DEPARTMENT,
Second Auditor's Office, January 2, 1861.

SIR: I have the honor to transmit herewith a statement of the accounts which have remained unsettled or on which balances appear to have been due more than three years prior to July 1, 1860, which have not been reported for three successive years; furnished in pursuance of the 2d section of the act of the 3d of March, 1809, entitled "An act to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments;" also, a statement of the names of officers, &c., whose accounts for advances made or balances unaccounted for one year prior to the 1st of July, 1860, have not been settled within the year, as appears by the books of this office; prepared pursuant to the 13th section of the act of the 3d of March, 1817, entitled "An act for the prompt settlement of public accounts."

I am, sir, very respectfully, your obedient servant,

T. J. D. FULLER,

Hon. WILLIAM MEDILL,
First Comptroller of the Treasury.

Statement of accounts in the office of the Third Auditor of the Treasury, which have remained unsettled, or on which balances appear to have been due more than three years prior to July 1, 1860; furnished in pursuance of the directions contained in the second section of the act of March 3, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8392	Abell, S. C -----	Assistant surgeon -----	\$0 62	Barracks, &c.: Paid for stable by J. McKinstry, disallowed and charged to Dr. Abell.
8524	Adair, John -----	Collector -----	896 70	Civil fund, California: Amount advanced to him by R. Ingalls May 1, 1850. He has no account on file.
3953	Abbot, O. -----	Brig. q. m. Tenn. vols -----	1,010 00	Hostilities, Seminole Indians: Amount advanced to him September 18, 1836. No account on file.
8561	Anderson, Wm. C -----	Pension agent -----	1,499 19	Invalid pensions: Balance, December 22, 1859, remaining of an advance in August, 1857. He is dead. No account on file.
8783	-----do-----	-----do-----	3,723 79	Pensions, July 4, 1836, &c.: Balance, December 22, 1859, \$5,473 71. There is since at his credit, by repayment, \$1,749 92; leaving against him, on this account, \$3,723 79. No account on file, and dead.
8838	Anderson, Stephen D -----	-----do-----	107 19	Pensions, July 4, 1836, &c: Balance, November 6, 1858, \$4,180 71; also charged on other accounts with \$4,503 22, making together \$8,683 93; and there is at his credit, on sundry accounts, \$8,576 74; leaving against him \$107 19. No account on file.
5807	Abert, James W -----	Captain -----	163 00	Barracks, &c.
5807	-----do-----	-----do-----	27 80	Officers' transportation.
9018	-----do-----	-----do-----	57 54	Quartermaster's department.
3514	Bliss, W. W. S. -----	Major -----	7 35	[Balance on settlement, October 24, 1857. He has no account on file.] Incidental expenses, quartermaster's department: Amount paid certain persons by Colonel Hunt, on the certificate of Major Bliss, disallowed.
4063	Burke, Martin -----	Major 2d artillery -----	84 50	Officers' transportation: Amount paid him by T. Seymour.

4154	Belknap, W. G.	Major	51 60	Incidental expenses, quartermaster's department.
4154	do.	Major	2 50	Army transportation.
4154	do.	Major	1 50	Quartermaster's department. [Amount of sundry payments on his order disallowed. He died in November, 1855, and no account on file.]
6989	Bankhead, James	Colonel	47 25	Incidental expenses, quartermaster's department: Remaining of a payment to him by Lieutenant J. G. Martin, and charged in July, 1854. He is dead.
6889	do.	do.	8 89	Quartermaster's department: Balance, July 17, 1858.
7016	Burnside, A. E.	Lieutenant	5,700 00	Quartermaster's department: Amount advanced him by A. W. Reynolds, and charged in March, 1855. Resigned October, 1853. No account on file.
8175	Blackburn, W.	Lieutenant colonel	12 00	Pay of claims adjudicated by board of army officers: Amount advanced him by James Stokes November, 1846. No account on file.
8228	Bache, Hartman	Major engineers	77 98	Surveys, military defences, inland and Atlantic: Balance, August 1, 1856, \$129 98; since at his credit \$52; leaving \$77 98. No account on file.
8287	Bergh, John C.	Paymaster	100 80	Officers' transportation: Amount paid him by M. M. Clark, disallowed and charged to Major Bergh.
5190	Byrne, John	Assistant surgeon	7 00	Incidental expenses, quartermaster's department: Balance, May 13, 1858.
6355	Booth, Z.	Lieutenant Georgia vols.	7,752 75	Army transportation.
6355	do.	do.	1,754 40	Mexican hostilities. [Amount of public property received by him and not accounted for, and charged in September, 1856.]
6943	Brower, C. B.	Lieutenant 3d infantry.	345 59	Subsistence: Balance, October 4, 1856, \$407 72; of this balance \$345 59 remains of subsistence stores unaccounted for in December, 1850. He was dismissed in July, 1858.
2014	Brooke, George M.	Brigadier general	588 22	Barracks and quarters: Amounts paid by E. B. Babbitt, on the order of General Brooke, for the purchase of lumber for a military bridge over river San Antonio, \$460, and, for rent of office for topographical engineers, \$128 22; not authorized by regulations.
6963	do.	do.	129 00	Incidental expenses, quartermaster's department: Amount paid by E. B. Babbitt, on the order of General Brooke, 4th quarter 1850. The pay and receipt roll of sundry persons serving in a tour of reconnoissance from San Antonio to Fort Merrill. He died in March, 1851.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
6964	Barry, W. F -----	Lieutenant 2d artillery ----	\$43 20	Barracks, &c.
6964	-----do-----	-----do-----	30 32	Quartermaster's department.
6964	-----do-----	-----do-----	22 80	Officers' transportation. [Balance, June 3, 1857.]
8461	Bache, Hartman -----	Major topographical engs ---	12 00	Harbors and rivers: Balance, May 1, 1856.
8659	Beall, Lloyd -----	Lieutenant 2d artillery ----	23 00	Subsistence: Balance, October 8, 1856. He has no account on file.
8754	Berrien, T. W. -----	Captain -----	200 00	Brigadier general Georgia militia: Amount advanced to him by Gen. Glasscock, and charged to him in June, 1856. No account on file.
8486	Brooke, W. T. H. -----	Major 3d infantry -----	8,410 80	Quartermaster's department: Balance, June 9, 1857, \$12,147 99. There is at his credit, by repayment, \$3,737 19; leaving against him \$410 80 of advances by L. C. Easton, in July and August, 1856, and the value of forage to New Mexican volunteers, 2d and 3d quarters 1855. He has no account on file.
8925	Boynton, Edward C. -----	Captain 1st artillery -----	15 80	Officers' transportation: Amount paid on voucher 9, B, 1st quarter 1856, his transportation.
8984	Booth, John C. -----	Lieutenant 4th artillery ----	66 17	Subsistence: Balance, February 5, 1857. He has no account on file.
8984	-----do-----	-----do-----	152 54	Incidental expenses, quartermaster's department: Balance, February 16, 1857, \$437. There is at his credit on other accounts \$284 46; leaving at his debit \$152 54. No account on file.
9932	Bissell, Lyman -----	Lieutenant 9th infantry ----	7 20	Raising four additional regiments: Balance, January 8, 1859.
9366	Bonnycastle, John C. -----	Lieutenant 4th infantry ----	66 98	Army transportation: Balance, October 22, 1859, \$10,629 99. There is at his credit on other accounts \$10,563 01; leaving at his debit \$66 98. No account on file.
7196	Brewerton, George D. -----	Lieutenant 1st infantry -----	1 30	Officers' transportation: Amount overpaid for transportation by Col. Whiting, on voucher 435, B, 4th quarter 1848, and charged to him on account, 1857. Resigned in 1852.
8934	Boothe, John C. -----	Lieutenant 4th artillery ----	-----	Subsistence: Balance, February 5, 1857, remaining of advances charged in November, 1855. No account on file.

8934	-----do-----	-----do-----	-----	Incidental expenses, quartermaster's department: Balance, February 16, 1857, \$437. There is at his credit on sundry accounts \$284 46; leaving at his debit \$152 54. No account on file
9635	Brent, Thomas L -----	Captain -----	3,171 65	Quartermaster's department: Balance, July 23, 1858, \$139,658 90. There is at his credit, by repayment, \$136,487 25; still leaving at his debit \$3,171 65. Died in January, 1858. No account on file.
4362	Croghan, George -----	Colonel and inspector gen'l.---	71 00	Army transportation: Amount of property received of G. H. Cresman, 3d quarter 1856, for a horse, halter, and grazing line. He is dead.
6228	Coffee, A. J.-----	Paymaster -----	3 00	Officers' transportation.
6228	-----do-----	-----do-----	27 60	Incidental expenses, quartermaster's department.
6228	-----do-----	-----do-----	69 66	Barracks and quarters.
7919	Carnes, Henry S.-----	Lieutenant N. Y. volunteers ---	29 10	[Balance, February 28, 1857.]
8379	Coffee, John T.-----	Captain 1st cavalry -----	1,500 00	Civil fund, California: Balance, December 20, 1855. Raising four additional regiments: Amount advanced to him by requisition in June, 1855. Resigned in December, 1855. No account on file
6759	Couts, Cave J.-----	Lieutenant -----	1,348 88	Subsistence: Balance, November 3, 1855, remaining of an advance to him in 1855. No account on file Out of the service.
7765	Canby, E. R. S.-----	Colonel -----	14 65	Officers' transportation.
7765	-----do-----	-----do-----	11 54	Quartermaster's department.
7765	-----do-----	-----do-----	254 10	Raising four regiments.
8032	Colcord, Augustine A.-----	Lieutenant 2d infantry -----	1,409 03	[Balance, November 11, 1858.]
8036	Curtis, James -----	-----do-----	396 47	Subsistence: Balance, January 9, 1848. Resigned in May, 1855. No account on file.
8376	Coffee, John T.-----	Captain 1st cavalry -----	1,739 36	Barracks and quarters: Balance, October 19, 1856. Amount advanced him in April and June, 1856, by Lieut. Turnley, and no account on file.
8483	Clark, Hartford T.-----	Lieutenant 1st cavalry-----	5 10	Raising four additional regiments: Amount advanced to him by Lieutenant Stewart and charged to him in February, 1856. He resigned in December, 1855.
8738	Clinton, William -----	Lieutenant 10th infantry ---	37 45	Officers' transportation: Amount overpaid on transportation by H. N. Slocum, from Carlisle to Numan, Georgia, 2d quarter 1855.
8753	Cooper, John M.-----	Brigade quartermaster, Ga. militia.	800 00	Army transportation: Balance, December 27, 1857, \$100 25. There is at his credit \$62 90; leaving against him \$37 45. No account on file.
				Brigade, Georgia militia: Amount advanced to him by General Glascock and charged to him in June, 1856. No account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8932	Chambers, Alexander -----	Lieutenant 5th infantry ----	\$209 25	Quartermaster's department: Balance, September 17, 1858, \$4,880 07. There is at his credit, on sundry accounts, \$4,670 72; leaving at his debit \$209 25 of an advance by Major Martin, in August, 1856. No account on file.
4666	Craig, L. S. -----	Lieutenant -----	15 40	Officers' transportation: Amount overcharged on transportation, voucher 137, B, 4th quarter 1848.
7216	Cunningham, F. A. -----	Quartermaster. -----	229 20	Officers' transportation: Amount of transportation from Eaton to Brazos by L. O. Morris, on voucher 31, 1st quarter 1857, disallowed and charged.
9096	Clark, D. D. -----	Lieutenant 1st infantry ----	199 12	Quartermaster's department: Balance, November 10, 1857, \$614 31. There is since at his credit, by repayment, \$415 19; leaving against him \$199 12. No account on file.
9313	Cross, Osborn -----	Major -----	2,066 32	Quartermaster's department: Balance, February 12, 1859, \$5,620 32. There is at his credit \$3,554 by repayment; leaving against him \$2,066 32. No account on file.
9433	Crook, George -----	Lieutenant 4th infantry ----	144 93	Quartermaster's department: Balance, January 14, 1860, \$2,533 62, and there is at his credit, by repayment, \$2,388 69; still leaving against him \$144 93. No account on file.
10081	Cram, Thomas J. -----	Captain top'l engineers -----	96 16	Officers' transportation: Balance, October 2, 1856, \$74 56. He is since charged with \$21 60, making \$96 16 remaining or advances by R. Allen. No account on file.
9292	Dodge, Richard J. -----	Lieutenant 8th infantry ----	241 94	Quartermaster's department: Balance, October 26, 1858, \$2,147 36. There is at his credit \$1,905 42 by repayment; leaving against him \$241 94. No account on file.
5177	Daniels, C. B. -----	Lieutenant, &c. -----	97 63	Army transportation: Balance, March 9, 1855, \$125; since at his credit, by repayment, \$27 37; leaving against him \$97 63, in part value of a horse charged in March, 1851.
5272	De Leon, D. C. -----	Surgeon -----	5 00	Officers' transportation: Amount overpaid from Boston to Carlisle and Washington, in 2d quarter 1852 and 2d quarter 1853.

6262	Dyer, John N.-----	Lieutenant Ohio volunteers	355 72	Transportation of supplies, quartermaster's department: Balance, March 15, 1855.
7677	Dunlap, George A.-----	United States agent-----	311 98	Improvement of Illinois river: Balance, January 3, 1860.
8354	Dobbins, S. D.-----	Captain-----	2 70	Incidental expenses, quartermaster's department: Commutation of quarters paid him by Thos. Jordan, 2d quarter 1847, disallowed. He was dismissed in December, 1847.
8370	Derby, George H.-----	Lieutenant top'l engineers--	534 26	Road from Astoria to Salem: Balance, March 31, 1857.
8370	-----do-----	-----do-----	4,445 00	Civil fund of California: Amount advanced to him by General Riley.
7468	-----do-----	-----do-----	378 37	Road from Falls of Columbia to Columbia City barracks: Balance, March 21, 1857, remaining of the sales of property in 2d, 3d, and 4th quarters 1856. No account on file.
7468	-----do-----	-----do-----	46 18	Road from Columbia City barracks to Fort Steilacoom: Balance, March 21, 1857. Sales of property, as above.
7302	Dearborn, A. H.-----	Lieutenant-----	8 00	Officers' transportation: Amount overpaid him on transportation from Washita to Baton Rouge, 4th quarter 1840, by O. Cross, not charged. He died in February, 1853.
8258	Dashiel, J. Y.-----	Paymaster-----	106 30	Officers' transportation: Balance, May 11, 1858, \$104 50. There is since at his debit \$1 80, making \$106 30; payments on transportation accounts, \$104 50, 2d quarter 1856, and \$1 80 overcharged in transportation, 3d quarter 1848.
8400	Dunham, Curtis-----	Lieutenant 10th infantry---	313 82	Raising four additional regiments: Balance, February 27, 1856, \$360 82. There is at his credit, by repayment, \$47; still leaving at his debit \$313 82. He resigned in October, 1856. No account on file.
5902	Dummett, E. G.-----	Lieutenant-----	306 60	Raising four additional regiments: Balance, December 17, 1855, remaining of an advance in August, 1855. No account on file. He died in October, 1855.
9293	De Russey, Gustavus A.-----	Captain 4th artillery-----	523 91	Incidental expenses, quartermaster's department: Balance, August 19, 1859, \$3,210 26; also charged on other accounts, \$3,472; altogether, \$6,682 26. There is at his credit, on sundry accounts, \$6,158 35; leaving at his debit \$523 91. No account on file.
9514	Douglass, Henry-----	Lieutenant 9th infantry---	70 57	Quartermaster's department: Balance, September 7, 1857, \$2,625 19. There is at his credit, on sundry accounts, \$2,554 62; leaving against him \$70 57. No account on file.
9514	-----do-----	-----do-----	23 68	Army transportation: Amount erroneously passed twice to his credit now recharged.
6123	Day, Hannibal-----	Captain 2d infantry-----	138 70	Barracks and quarters: Amount paid to him by Lieutenant Clinton, voucher 2, A, 1st quarter 1856, and charged to him in April, 1857.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
6034	Edmonson, B. B.-----	Major Missouri volunteers --	\$2,556 85	Army transportation : Balance, September 10, 1855, being the cost price of public property received by him from Captain R. E. Clary and Captain McKissack in 1846 and 1847. No account on file
8502	Elder, James -----	Lieutenant 11th infantry ---	19 70	Officers' transportation : Amount paid by Colonel Whiting, 3d quarter 1848 ; his transportation from Harrisburg to Fort Hamilton disallowed.
8104	Fitzwater, J. T.-----	Forage master.-----	40 75	Quartermaster's department : Balance, October 12, 1854.
8104	-----do-----	-----do-----	9 25	Army transportation : Balance, October 12, 1854.
6343	Frémont, J. C.-----	Colonel -----	1,889 51	Payment of claims adjudicated by board of army officers : Balance, August 31, 1855, \$4,040 ; since at his credit, by repayment, \$2,150 49 ; leaving \$1,889 51 at his debit.
6343	-----do-----	-----do-----	97 00	Mexican hostilities : Balance, August 31, 1855. No account on file.
7095	Frost, D. M.-----	Lieutenant -----	460 00	Purchase of horses, remaining of the money : Value of five horses left by Captain H. Newton, in possession of Lieutenant Frost, at Jefferson Barracks, not accounted for. Resigned August, 1853.
8219	Fraser, Wm. D.-----	Major engineers -----	309 99	Fort Taylor : Balance, October 13, 1856.
8726	Frazer, John W.-----	Lieutenant 9th infantry ---	1,477 78	Quartermaster's department : Balance, November 20, 1858, \$2,533 87. There is at his credit, by repayment, \$1,056 09 ; leaving against him \$1,477 78. No account on file.
8994	Forsythe, Benjamin D.-----	Lieutenant 4th infantry ---	3 15	Quartermaster's department : Balance, June 1, 1858, \$229 20. There is at his credit, by repayment, \$226 05 ; leaving against him \$3 15. No account on file.
9205	Fuller, Charles A.-----	United States agent.-----	734 86	Improving Ohio river and dam : Balance, January 13, 1860.
9205	-----do-----	-----do-----	1,297 16	Resurveying Red River raft : Balance, February 19, 1859.
9205	-----do-----	-----do-----	93 90	Survey of the delta of the Mississippi : Balance, February 19, 1859. [He claims his account to be closed ; disallowances equal to the balances charged, arising from the construction of boats authorized by the Topographical bureau]

4018	Finley, C. A -----	Surgeon United States army -
8434	Fuller, Edward A -----	Pension agent -----
9408	French, William H -----	Major 1st artillery -----
9408	-----do-----	-----do-----
9408	-----do-----	-----do-----
9519	Forney, John H -----	Lieutenant 10th infantry ---
8022	Givens, Newton C -----	Lieutenant 2d dragoons ----
8022	-----do-----	-----do-----
9580	Gardner, John L -----	Lieutenant colonel -----
9580	-----do-----	-----do-----
9580	-----do-----	-----do-----
9580	-----do-----	-----do-----
5378	Gunnison, J. W -----	Lieutenant -----
7534	Gibson, John B -----	Lieutenant 1st artillery ----
8013	Gillespie, C. D -----	Lieut. Santa Fé battalion----
6448	Gray, W. H -----	Lieutenant 11th infantry ---

40	Officers' transportation: Amount overpaid on transportation on voucher 14, B, 4th quarter 1856.
32 00	Pensions, July 21, 1848: Balance, February 17, 1856, \$1,276 71; and also the further sum of \$51 88; making \$1,328 59; and there is at his credit, on sundry accounts, \$1,296 59; leaving against him \$32. No account on file.
31 20	Officers' transportation: Balance, April 4, 1860; amount overcharged on transportation from Fort McHenry to Fort Hamilton, New York, in October, 1857.
4 50	Incidental expenses, quartermaster's department: Balance. April 4, 1860; amount paid by L. L. Donaldson, handcuffs, 3d quarter 1857, disallowed.
75 00	Purchase of horses: Balance, April 4, 1860; estimated value of a horse purchased 1st quarter 1857.
11 70	Raising 4 additional regiments: Balance, February 7, 1860, \$8,681 72. There is at his credit, by repayment, \$8,670 02; leaving \$11 70 against him. No account on file.
7 66	Subsistence: Balance, April 4, 1859. No account on file.
125 00	Purchase of horses: For the value of a horse received from Major Sibley, 4th quarter 1856, and not accounted for.
60 53	Quartermaster's department: Balance, on settlement, \$79 25; at his credit \$8 72; leaving \$60 53. No account on file.
91 19	Barracks and quarters.
79 54	Officers' transportation.
36 72	Board of Visitors, Military Academy.
	[Balance, September 8, 1858. No account on file.]
11 10	Officers' transportation: Amount overpaid of transportation by T. L. Brent, on voucher 32, "B," 4th quarter 1851, and no account on file, and dead.
19 10	Officers' transportation: Amount overcharged on transportation, voucher 219, 3d quarter 1848, paid by Col. Whiting, and charged in April, 1857. Resigned in August, 1854.
653 11	Subsistence: Balance on statement, October 8, 1856, \$1,064 03. There is since at his credit \$410 92, by repayment; still leaving \$653 11. No account on file.
19 70	Officers' transportation: Amount of transportation from Baltimore to Fort Hamilton, paid to him by Colonel H. Whiting, on voucher 121, B, 3d quarter 1848, and disallowed and disbanded August, 1848.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
6467	Green, James W.-----	Lieut. New York volunteers.	\$885 75	Quartermaster's department: Balance, January 9, 1857, \$1,332 25; since at his credit, by repayment, \$446 50; leaving against him \$885 75 of property not accounted for. No account on file.
8720	Guyol, Pierre A.-----	Pension agent.-----	1,165 77	Invalid pensions: Balance, August 15, 1859, being the amount of interest accrued and charged in said settlement upon moneys due the United States.
8932	Gully, Samuel -----	Lieut. Mormon battalion----	25,656 65	Army transportation.
8932	-----do-----	-----do-----	74 30	Barracks, &c. [Amount of public property not accounted for charged to him in January, 1857.]
9225	Grover, Cuvier-----	Lieutenant 10th infantry ---	35 50	Officers' transportation: Amount of travel from Portland, Oregon Territory, to Puget Sound, paid by R. Allen, on the order of Governor Stevens, disallowed.
9940	Garber, Hezekiah H.-----	Lieutenant 4th infantry ----	1,123 87	Quartermaster's department: Balance, October 26, 1859, \$3,657 95; he is also charged \$3,158; together, \$6,815 95. There is at his credit, on other accounts, \$5,692 08; leaving against him \$1,123 87. No account on file.
4900	Hammond, William-----	Assistant surgeon.-----	19 80	Army transportation: Balance, December 11, 1856, \$500. There is since at his credit \$480 20; leaving \$19 80 against him. No account on file. He resigned in September, 1853.
5366	Hathaway, J. S.-----	Lieutenant -----	50 50	Officers' transportation: Amount paid for transportation of servant, voucher 2, B, 3d quarter 1850. He died in March, 1850.
6099	Harrison, James T.-----	Lieut. 10th infantry -----	180 00	Raising four additional regiments: Amount remaining of an advance charged in May, 1855. He resigned in August, 1855, and no account on file.
6216	Hutton, J. F.-----	Captain New York volunteers	161 90	Mexican hostilities: Amount overpaid him on voucher 512, B, 1st quarter 1847, and charged in April, 1855; disbanded in 1848.
8109	Hammond, R. P.-----	Pension agent.-----	370 27	Invalid pensions: Balance, August 14, 1856, remaining of advances charged in August, 1856.

8295	Hynes, John	Ord. sergeant	52 00	Quartermaster's department: Amount advanced to him, and charged in May, 1855. No account on file.
9511	Hodge, Justin	Lieutenant	42 46	Army transportation: Balance, May 1, 1855. No account on file.
5617	Henshaw, J. C.	do	37 50	Incidental expenses, quartermaster's department: Amount paid him for per diem in general court-martial held at Washita, Fla., fourth quarter 1855, disallowed on decision of the quartermaster general. He was dismissed in June, 1856.
6370	Hughes, George W.	Colonel	15 00	Quartermaster's department.
6370	do	do	150 00	Transportation of supplies. [Amount paid on his order, by A. B. Lansing, in first and second quarters 1848, disallowed and charged to Colonel Hughes in April, 1856.]
7512	Howe, M. S.	Major	37 00	Incidental expenses, quartermaster's department: Amount of vouchers 4 and 5, third quarter 1850, paid by C. B. Brower, and disallowed. Charged to Major Howe in October, 1856.
8020	Halleck, Henry W.	Captain engineers	14, 136 98	Civil fund, California: Amount paid to him by Major R. Allen, fourth quarter 1849, for his services as secretary of state of the Territory of California.
8020	do	do	29 50	Incidental expenses, quartermaster's department: Amount paid for his attendance on courts-martial as judge advocate, third quarter 1850.
8020	do	do	26 00	Quartermaster's department: Amount paid to him for commutation of fuel, first quarter 1849, disallowed. He resigned in August, 1854.
8463	Hurst, R. C.	Lieutenant	2 60	Officers' transportation: Amount overpaid on transportation by D. H. Vinton, second quarter 1837.
8543	Hovey, O. P.	Lieut. N. M. volunteers	125 72	Subsistence: Balance, July 3, 1856, remaining of the sales of property.
8567	Hunt, Thomas F.	Colonel	1, 747 44	Barracks and quarters: Balance, June 19, 1856. No account on file. He died December, 1856.
8599	Hunter, Nathaniel P.	Agent quartermaster's dep't.	18, 537 63	Preventing and suppressing Indian hostilities: Amount of provisions received by him in second, third, and fourth quarters 1838, from D. H. Vinton and S. P. Heintzelman, for which he is accountable.
4710	Howe, M. S.	Colonel 3d dragoons	10 46	Quartermaster's department: Amount of the cost price of commutation overdrawn by him, and paid by Captain Turnley, on vouchers 10 and 22, in fourth quarter 1855.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
5841	Hetzel, A. R.	Late captain	\$3,500 00	Quartermaster's department: Balance, October 13, 1855, \$11,528 24. Of this balance, the sum of \$3,500 was the amount of draft drawn on Colonel T. F. Hunt, New Orleans, dated April 8, 1847; but it does not appear to have been paid by Colonel Hunt. Captain Hetzel died without rendering an account for that period. Among his papers turned over by his representative a record of the draft was found, upon which a debit is now raised against Captain Hetzel.
5886	Hoyle, Stephen B.	Captain	50 00	Officers' transportation: Amount paid to him by Captain Montgomery for transportation, on voucher 109, B, third quarter 1846, and disallowed. He was disbanded in June, 1847.
7840	Hooker, J.	do	8 25	Incidental expenses, quartermaster's department: Amount paid on his order to E. Williams, as clerk in the assistant adjutant general's office, voucher 3, B, fourth quarter 1851.
8914	Huske, James	Pension agent	6,353 30	Invalid pensions: Balance, April 22, 1858. Of this balance, \$6,251 22 is a charge of interest accrued on his accounts. No account on file.
9134	Haller, George O.	Major 4th infantry	1,039 47	Quartermaster's department: Balance, July 10, 1858, \$3,209 61. There is at his credit on other accounts \$2,170 14; leaving against him \$1,039 47. No account on file.
9226	Hancock, David P.	Lieutenant 7th infantry	19 42	Army transportation: Balance, April 6, 1858, \$10,012 93. There is also at his debit on other accounts \$5,121 06; together, \$15,133 99. And there is at his credit \$15,114 57 on account of barracks; leaving still against him \$19 42. No account on file.
8258	Jewett, William R.	Lieutenant colonel	1 00	Officers' transportation: Overpaid for transportation in 2d quarter 1850. He is dead.
4296	Jamison, L. T.	Captain	240 00	Subsistence: Amount advanced to him by H. C. Pratt in October, 1838. He has no account on file, and out of service.
6225	Jewett, W. R.	Major 3d infantry	16 56	Quartermaster's department.

6225	-----do-----	-----do-----	79 48	Barracks and quarters. [Amount of fuel and quarters from May 12 to August 7, 1850, at Louisville, paid by Colonel Hunt; not allowed He died in 1852]
8065	Jennings, Joseph C.-----	United States agent-----	1,280 86	Harbor of Dubuque: Balance, October 10, 1859.
6503	Jones, A.-----	Captain-----	100 00	Mexican hostilities: Amount of the money value of 2 mules charged to him in September, 1855. No account on file.
7969	Johns, Thomas D.-----	Lieutenant 1st infantry-----	42 00	Officers' transportation: Amount overcharged by him for transportation on voucher 2, B, 1st quarter 1850. He resigned in December, 1851.
9030	Jones, Delaney Floyd.-----	Captain 4th infantry-----	71 25	Officers' transportation: Balance, August 23, 1859. Amount of transportation paid him by Captain Maloney disallowed and charged in July, 1855.
7511	Kane, E. K.-----	Captain 2d dragoons-----	90 69	Incidental expenses, quartermaster's department: Amount remaining of an advance by J. L. Folsom of \$150, charged to him in August, 1855. He died in July, 1853.
8432	Kearney, William-----	Lieutenant 10th infantry---	200 00	Raising 4 additional regiments: Amount advanced to him in August, 1855. No account on file.
959	Keiser, Christopher-----	Lieutenant and a. q. m.-----	3,400 00	Expenses brigade of Georgia militia: Amount received of General Glascock, of Georgia militia, in December, 1817, and May, 1818, and charged to him in June, 1856. No account on file.
8784	Kincaid, Wm. R.-----	Master U. S. schooner, quartermaster's department.	67 12	Army transportation: Amount of supplies furnished and money advanced to him at Charleston, South Carolina, in January, 1854, for the use of schooner, quartermaster's department, on a voyage from New York to Brazos, Texas. No account on file.
8884	Kerr, George-----	Quartermaster Goodwin's S. C. militia.	57 43	Hostilities Seminole Indians: Balance, October 6, 1856.
7760	Lear, Clinton W.-----	Lieutenant 2d infantry-----	79 40	Officers' transportation: Amount paid to him by D. D. Tompkins, voucher 27, B, 4th quarter 1854; disallowed and charged. He is dead.
6043	Lendrum, T. W.-----	Major-----	28 80	Officers' transportation: Amount of overpayment on voucher 111, B, 2d quarter 1850, for transportation; suspended and charged.
6348	Linnard, T. B.-----	Major engineers-----	9 20	Officers' transportation: Amount overpaid him for transportation from Nachitoches to New Orleans, 1st quarter 1846.
7810	Loeser, Lucien-----	Lieutenant-----	6,621 98	Subsistence: Balance, July 1, 1856, and he has no account on file in this branch.
7319	-----do-----	-----do-----	8,369 79	Purchase of horses, October 1, 1860: No account on file.
8738	Lowe, Wm. W.-----	Lieutenant 2d cavalry-----	4 65	Quartermaster's department: Balance, September 1, 1857, \$743 81. There is at his credit \$737 16; leaving at his debit \$465, and no account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount, of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
9775	Lee, Richard B -----	Major -----	\$68 48	Officers' transportation : Amount of overpayment of transportation from Washington to Benicia, 2d quarter 1855.
6076	Lee, Francis -----	Colonel 2d infantry -----	51 31	Quartermaster's department.
6076	do -----	do -----	172 90	Barracks and quarters. [Amount paid to him by P. T. Turnley on voucher 22, 3d quarter 1856, disallowed on the remarks of the quartermaster general, and charged in June, 1857.]
7112	Loring, W. W -----	Colonel mounted rifles -----	88 71	Barracks, &c.
7112	do -----	do -----	37 15	Incidental expenses, quartermaster's department. [Balance, February 24, 1858, remaining of disallowances in Captain Ingalls's account, Stocktons & May, and charged in 1854.]
—10	Loeser, Lucien -----	Lieutenant -----	2, 436 00	Subsistence : Amount advanced to him by R. B. Lee at sundry times, and charged to him in September, 1856, and January and March, 1857. He resigned in December, 1858, and has no account on file.
8184	Lea, James -----	Lieutenant Missouri mounted rifles.	1, 640 15	Mexican hostilities : Amount disallowed on Colonel Doniphan's account, now credited to him and charged to Lieutenant Lea upon the decision of the Secretary of War.
8506	Leadbetter, Danville -----	Captain engineers -----	15 32	Fort Gaines : Balance, December 13, 1858, remaining of the sales of property. He resigned in December, 1857. No account on file.
10015	Lee, Richard B -----	Major -----	68 59	Quartermaster's department : Balance, October 22, 1860.
4110	McCall, G. A -----	Captain -----	6 00	Officers' transportation : Amount overpaid him by T. F. Hunt on his transportation.
4721	Moore, S. W -----	do -----	9 48	Officers' transportation : Amount overpaid him on his transportation and on his certificate by Captain Britton, and charged under army regulations. Resigned in April, 1846.
5676	Mumford, F. S -----	Lieutenant 1st infantry -----	56 27	Officers' transportation : Amount overpaid him for transportation from Fort Brown, Texas, to Jefferson Barracks, and charged in January, 1855. He resigned in August, 1849.

6504	McKissack, Wm M. D.....	Captain	25,000 00	Act for the relief of Helen McKay, February 28, 1855: Amount of his receipt dated May 1, 1847, allowed by said act to Colonel McKay, and charged to Captain McKissack under this act.
8451	.....do.....	.....do.....	297 00	Barracks and quarters: Remaining of an advance by Lieutenant Logan, charged in April, 1855. He is dead, and no account on file.
6676	Mahan, James.....	Surgeon Illinois volunteers..	95 00	Mexican hostilities: Amount advanced him by J. S. Bradford, in December, 1846.
7504	Merchant, C. G.....	Captain 8th infantry	9 '60	Officers' transportation: Amount overpaid him by T. F. Hunt, voucher 63, 3d quarter 1850, and charged in April, 1855. He died in September, 1855.
—31	Mebane, John A	Lieutenant 2d artillery.....	33 65	Quartermaster's department: Balance, March 19, 1855. He is dead, and no account on file.
8289	Minor, George.....	Lieutenant U S. navy.....	109 14	Incidental expenses, quartermaster's department: Amount paid him by M. M. Clark disallowed and charged in May, 1855.
9520	Montgomery, Thomas J	Lieutenant 4th infantry	4,419 20	Quartermaster's department: Balance July 8, 1858, \$7,278 16. There is since at his credit \$2,858 96; leaving against him \$4,419 20. He is dead, and no account on file.
3617	Miller, A. S.....	Lieutenant and a. q. m.....	100 80	Officers' transportation: Amount of transportation disallowed paid by Lieutenant Whiting, voucher 4, B, 3d quarter 1850, \$50 80; and also transportation overpaid by Lieutenant Folsom on voucher 174, B, 4th quarter 1848, \$50. No account on file. He died in December, 1852.
6228	Motz, John	Captain 11th infantry.....	9 90	Officers' transportation: Amount of voucher 156, B, 3d quarter 1848, transportation from Philadelphia to Fort Hamilton.
7538	Morrow, A.....	Captain 6th infantry	50 00	Quartermaster's department: Overcredited to him in former settlements in the accounts of O. Chapman, now charged. He died in January, 1851.
8503	McComas, E. W	Captain 11th infantry	67 40	Officers' transportation: Amount paid by Colonel Whiting, 3d quarter 1848, his transportation from Cabell, Virginia, to Fort Hamilton, \$62 60; and also an overcharge on transportation, in 3d quarter 1848, of \$4 80, and charged in April, 1857.
8524	Mills, M.....	Surgeon U. S. A.....	1 20	Officers' transportation: Amount overpaid transportation from Fort Leavenworth to New York in June, 1855.
8615	Maloney, Maurice.....	Captain 4th infantry	557 48	Quartermasters' department: Balance, July 13, 1858, of advances charged in July, 1855.
8615do.....do.....	1,369 54	Army transportation: Balance, July 13, 1858, \$1,370 54, of advances charged to him in July, 1855.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8615	Maloney, Maurice.....	Captain 4th infantry	\$142 37	Officers' transportation : Balance, July 13, 1858, \$223 37, advanced in March and August, 1856. There is at his credit \$81; leaving \$142 37. No account on file.
—53	Magnon, L.....	.....	250 00	Brigade Georgia militia : Amount advanced to him by General Glascock, and charged to him in June, 1856. No account on file.
8882	Morin, Jesse	Captain Missouri mounted volunteers.	54 83	Transportation of supplies, quartermaster's department : Amount paid by Lieutenant Carter to him, in 3d quarter 1847, for services of guard and interpreter, disallowed, and charged to Captain Morin.
8917	Morel, James S.....	Pension agent.....	951 36	Pensions, July 4, 1836 : Balance, April 24, 1860. No account on file.
9082	Maclin, Sackfield	Paymaster U. S. army.....	1 30	Army transportation : Balance, June 15, 1857.
8793	Mendell, George H	Lieutenant top. engineers	43 73	Quartermaster's department.
8793	do.....	do.....	47 09	Barracks, &c.
9510	McCown, John P	Captain 4th artillery	142 41	Officers' transportation : Balance, November 7, 1858, \$223 10; paid \$80 69; leaving \$142 41. No account on file.
5028	Morris, T.....	Lieut. colonel 4th infantry..	25 00	Officers' transportation : Amount overcharged on transportation and paid by R. Allen on voucher 46, 1st quarter 1856, and charged to Colonel Morris in September, 1856.
6459	Moore, James J	Lieutenant 3d dragoons.....	50 00	Mexican hostilities: Amount advanced to him by Lieutenant Blood, July 16, 1847. No account on file.
7797	McClellan, John.....	Lieutenant	73 00	Officers' transportation : Amount paid to him for transportation from San Antonio to New Orleans on voucher 23, B, 1st quarter, 1851, disallowed and charged in October, 1855. He died in 1854.*
8451	McKissack, Wm. M. D.....	Late captain.....	800 00	Mexican hostilities: amount erroneously credited to McKissack in settlement December, 1847, now charged to him in November, 1856. He died in January, 1849.
8897	McIntosh, James	Lieutenant 8th infantry.....	35 60	Purchase of horses : Balance, January 26, 1858, \$408 61. There is at his credit on sundry accounts \$373 01; leaving at his debit \$35 60. No account on file.

9334	Merrill, Lewis.....	Lieutenant 1st dragoons	10 90	Officers' transportation: Balance, January 20, 1859, \$760 56. There is at his credit, by repayment, \$749 66; leaving at his debit \$10 90, and no account on file.
9630	Merchant, Anderson	Lieutenant 2d artillery.....	939 29	Quartermaster's department: Balance, February 18, 1860, \$1,125 50. There is at his credit, by repayment, \$186 21; leaving at his debit \$939 29. No account on file.
9630	.....do.....	.....do.....	2,894 60	Subsistence: Balance, June 27, 1860. No account on file.
10102	Morrison, Alexander F	Pension agent.....	632 76	Invalid pensions.
10102	.....do.....	.....do.....	340 39	Pensions, March 18, 1818, &c.
10102	.....do.....	.....do.....	1,570 35	Pensions, 3d section, July 4, 1836.
10102	.....do.....	.....do.....	207 27	Pensions, July 21, 1848.
				[Balance, June 29, 1860. He is dead, and suit instituted against his sureties, and the claim in course of liquidation.]
8486	Nourse, Caleb.....	Pensioner	20 00	Pensions, June 7, 1832: Amount paid to him by Joseph Sallins, in 1839, disallowed and now charged to the pensioner.
9093	Nugen, John.....	Lieutenant 4th infantry	1,017 75	Quartermaster's department: Balance, December 8, 1857. \$6,473 13. There is since at his credit, by repayment, \$5,455 38; leaving against him \$1,017 75. He died in October, 1857.
4698	Osgood, E. S	Lieutenant 6th infantry	5,686 89	Subsistence: Cost price of provisions received of sundry officers not accounted for. He died in 1841.
6347	O'Donnell, Hugh.....	Captain	108 50	Incidental expenses, quartermaster's department: Amount of fuel, quarters, and per diem, 4th quarter 1847, on general courts-martial, disallowed.
6347	.....do.....	.....do.....	27 50	Barracks, &c: Amount of fuel, quarters, and per diem, 4th quarter 1847, on general courts-martial, disallowed.
4311	O'Neale, J. H. P	Lieutenant dragoons.....	1,496 97	Subsistence: Amount of subsistence stores turned over to him in 1838 not accounted for by him.
6357	O'Donnell, Hugh.....	Captain	5 00	Quartermaster's department: Amount paid to him by Colonel G. W. Hughes on account of quarters attending courts-martial, voucher 15, 4th quarter 1847.
5755	Patterson, G. S.....	United States agent.....	21 50	Harbor of Sandusky City: Balance, April 18, 1855, \$127 96. There is since at his credit \$106 46; leaving against him \$21 50, and no account on file.
5755	.....do.....	.....do.....	3 89	Piers, Huron river: Balance, April 18, 1855.
6343	Price, Sterling.....	Col. Missouri volunteers	20 00	Quartermaster's department: Balance, October 11, 1855. Amount paid on his order inadmissible, and charged to him.
7417	Plummer, J. B.....	Lieutenant 1st infantry.....	12 50	Officers' transportation: Amount overpaid him for transportation from New Orleans to San Antonio in 1st quarter 1849..

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act	Remarks of the Third Auditor.
8040	Porter, Giles.....	Major	\$2 25	Barracks, &c.: Part of voucher 2, A, 1st quarter 1849, paid by Lieutenant Magilton, previously disallowed, now admitted, and charged to Major Porter.
4845	President branch bank, State of Alabama.	.....	2,296 69	Miscellaneous receipts in the treasury: Amount of interest due by said bank on advances made on account of pensions.
4483	Pruitt, William W	Capt. Florida volunteers....	1,112 49	Subsistence: Cost price of provisions received from J. H. Winder in February, 1838, not accounted for, and now charged to him.
6476	Penrose, George F.....	Lieut. New York volunteers..	1,500 00	Civil fund, California: Amount received by him by Purser S. Forrest, July 20, 1848, for the use of the quartermaster's and subsistence branches of the army, and charged to Lieutenant Penrose in September, 1855. No account on file.
6697	Pedroena, M.....	Collector	313 54	Civil fund, California: This sum being the balance not accounted for by him in collecting the civil fund, California, and charged to him in settlement of General Riley's account in July, 1855.
7822	Patten, George W	Captain 2d infantry.....	5 50	Army transportation: Amount paid on his order, voucher 8, "B," 4th quarter 1855, by Lieutenant Clinton, witness fees to Major Morrison.
8580	Parsons, Samuel M.....	Lieutenant volunteers.....	90 50	Mexican hostilities: Balance, March 3, 1856, remaining of the sales of property.
8742	Palfrey, Edward A	Lieutenant 7th infantry	96 14	Subsistence: Balance, September 27, 1857, \$4,860 18. There is at his credit \$4,764 04; leaving at his debit \$96 14. He resigned in August, 1857. No account on file.
8742	.....do.....	.....do.....	181 46	Army transportation: Balance, Aug. 13, 1858, \$329 13. There is at his credit, on sundry accounts, \$147 67; still leaving at his debit \$181 46. No account on file.
8782	Pease, William R.....	Lieutenant 10th infantry ...	12 00	Officers' transportation: Amount overpaid on transportation from Fort Crawford to St. Louis in December, 1855.
9117	Perkins, Delevan D.....	Lieutenant 4th artillery	7 75	Army transportation: Balance, August 26, 1857. No account on file.

9318	Patterson, Robert E.....	Lieutenant 6th infantry.....	196 43	Quartermaster's department: Amount of \$357 by him received from Major Sibley not accounted for. He resigned in May, 1857.
4300	President of the branch of the State Bank of Alabama, at Decatur.	-----	428 69	Miscellaneous receipts on the treasury: Amount of interest received by said bank on advances made on account of pensions.
8040	Porter, Giles.....	Major 4th artillery.....	30 00	Officers' transportation: Amount of transportation from Ringgold barracks to Fort Brown, 1st quarter 1857. Disallowed.
8040	-----do-----	-----do-----	141 00	Incidental expenses, quartermaster's department: Amount paid attendance on court-martial, 1st quarter 1857. Disallowed.
5218	Randall, Burton.....	Surgeon.....	4 40	Officers' transportation: Amount overpaid for transportation on voucher 136, B, 1st quarter 1847, and charged to him in March, 1855.
5239	Richardson, J. B.....	Lieutenant.....	297 23	Subsistence: Balance, March 2, 1855, \$297 63; since at his credit 40 cents; leaving against him \$297 23. No account on file.
5778	Rogers, D. G.....	-----do-----	170 00	Quartermaster's department: Amount advanced to him by H. W. Merrill, and charged in March, 1854. No account on file.
8201	Rhett, Thomas S.....	Lieutenant 2d artillery.....	5 00	Incidental expenses, quartermaster's department: Amount overpaid him by A. Montgomery in 3d quarter 1854. He resigned in October, 1855. No account on file.
5316	Ramsay, George D.....	Captain ordnance.....	332 24	Officers' transportation: Balance, December 22, 1858; overpayments to him by sundry officers on transportation. No account on file.
6378	Russell, William H.....	Ordnance officer Cal. bat- talion.	725 00	Pay of claims adjudicated, &c.: Amount remaining of \$810, advanced to him July 4, 1847. No account on file.
7553	Raleigh, David.....	Pension agent.....	1,849 06	Invalid pensions.
7553	-----do-----	-----do-----	1 47	Pensions, June 7, 1832.
7553	-----do-----	-----do-----	110 15	Pensions, July 7, 1838.
7553	-----do-----	-----do-----	9 58	Pensions, July 4, 1836.
8201	Rhett, Thomas S.....	Lieutenant 2d artillery.....	42 90	[Balance, October 16, 1858.]
8501	Rich, J. C.....	Captain marines.....	22 50	Officers' transportation: Amount allowed in settlement \$99 07, October 19, 1855; transferred to the Second Auditor by requisition, and recharged on this account. He resigned in October, 1855.
8832	Reynolds, Wm. B.....	Lieutenant 6th infantry.....	32 30	Officers' transportation: Amount paid by Col. H. Whiting, 3d quarter 1840, on his transportation from Washington to New York.
9633	Rucker, Daniel H.....	Major.....	84 54	Officers' transportation: Amount paid by E. G. Marshall on voucher 1, B, 1st quarter 1856, for transportation. He was dismissed in May, 1856.
4160	Russell, S. L.....	Captain.....	1 90	Subsistence: Balance, May 1, 1854.
				Officers' transportation: Amount overpaid on voucher 23, B, 2d quarter 1837, and disallowed. Killed in 1839.

STATEMENT—Continued.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act	Remarks of the Third Auditor.
9133	Reynolds, Samuel H	Lieutenant 1st infantry	\$27 50	Barracks, &c.: Balance, March 3, 1858, \$2,765 36. He is also charged, on account of incidental expenses, quartermaster's department, \$99 05; making \$2,864 41; and there is at his credit, on account of quartermaster's department, \$2,836 91; leaving against him \$27 50. No account on file.
4013	Shriver, E.	Lieutenant	6 30	Officers' transportation: Amount of overpayment by Lieutenant Gorgas for transportation from Troy, New York, to Springfield, Massachusetts, 2d quarter 1846.
4310	Saunders, F	Lieutenant dragoons	1,558 45	Subsistence: Amount of provisions turned over to him, and not accounted for by him. Charged in January, 1855.
4909	Smith, A. J	-----do-----	19 98	Quartermaster's department: Balance, August 31, 1855, remaining of advances charged in April, 1854. No account on file.
5830	Shoemaker, W. R.	Ordnance storekeeper	132 33	Barracks, &c.: Amount remaining of advances made to him by E. Sibley and A. W. Reynolds. No account on file.
5830	-----do-----	-----do-----	4 50	Incidental expenses: Advanced by A. W. Reynolds, and charged in March, 1855. No account on file.
5830	-----do-----	-----do-----	206 00	Army transportation: Advanced by Reynolds, and charged in March, 1855. No account on file.
6120	Smith, E. B.	Major	800 00	Subsistence: This amount was really advanced to R. L. Nance by Joseph P. Taylor in October, 1847; but Nance having erroneously acknowledged this sum as advanced by Major Smith, it was placed to Smith's credit in April, 1849. It is now charged to Major Smith.
7721	Steele, Frederick	Captain 2d infantry	35 70	Officers' transportation: Balance, October 18, 1857. No account on file.
7543	Sulley, Alfred	Lieutenant 2d infantry	55 45	Civil fund of California: Amount charged by him on voucher 11 of his account 3d quarter 1849 for commission of 2½ per cent. on \$2,218 30; disallowed, and charged to him in July, 1855.
8647	Slaughter, W. A.	Lieutenant 4th infantry	59 26	Subsistence: Balance, May 18, 1856, remaining of the sales of property.

8647	.....do.....	.....do.....	6,917 11	Quartermaster's department: Balance, May 29, 1857. Credit, \$132 25.
8647	.....do.....	.....do.....	906 70	Incidental expenses, quartermaster's department: Balance, May 29, 1857. Dead, and no account on file.
8647	.....do.....	.....do.....	1,041 74	Army transportation: Balance, May 29, 1857, \$2,187 04. There is since at his credit \$1,145 30; leaving against him \$1,041 74. Dead, and no account on file.
9080	Sargent, Alden.....	Captain 9th infantry.....	211 42	Quartermaster's department: Balance, January 17, 1856, \$471 80. There is since at his credit, by repayment, \$260 38; leaving against him \$211 42. He resigned in June, 1856. No account on file.
9168	Sumner, E. V.....	Colonel 1st dragoons.....	61 14	Quartermaster's department.
9168	.....do.....	.....do.....	17 43	Barracks, &c.
9168	.....do.....	.....do.....	71 60	Officers' transportation.
9168	.....do.....	.....do.....	36 00	Incidental expenses.
4237	Scammon, E. P.....	Lieutenant engineers.....	350 00	[Balance, August 13, 1858.] Officers' transportation: Amount advanced to him by M. M. Clark November 20, 1854. No account on file. Dismissed in June, 1856.
4829	Steptoe, E. J.....	Major 9th infantry.....	16 70	Quartermaster's department: Balance, March 29, 1856.
6701	Sidell, W. H.....	U. S. agent.....	78 43	Survey of routes from Mississippi to Pacific. Balance, April 18, 1855.
7410	Scarrett, J. M.....	Captain.....	89 80	Officers' transportation: Amount remaining of an overpayment to him by Colonel Hunt for transportation, and charged in June, 1856. He is dead.
7866	Selden, Henry S.....	Lieutenant 5th infantry.....	1 00	Quartermaster's department: Overissue of fuel on his certificate.
8486	Smith, Joseph R.....	Assistant surgeon.....	14 00	Quartermaster's department: Balance, May 4, 1859. Amount of fuel overissued on his certificate.
8718	Sturgis, Samuel D.....	Captain 1st cavalry.....	87 24	Raising four additional regiments: Balance, June 8, 1858, \$104 74. There is at his credit \$17 50 by repayment; leaving against him \$87 24. No account on file.
8866	Sweitzer, Nelson B.....	Lieutenant 1st dragoons.....	1,670 45	Barracks, &c: Balance, December 1, 1857, \$5,856. There is since at his credit on this account \$4,165 55; leaving against him \$1,670 45. No account on file.
9108	Shepherd, Oliver L.....	Captain 3d infantry.....	8 00	Quartermaster's department: Balance, May 19, 1857. No account on file.
9108	.....do.....	.....do.....	6 50	Officers' transportation: Balance, May 19, 1857, \$21 30. There is at his credit, by repayment, in June, 1858, \$14 80; leaving at his debit \$6 50. No account on file.
9285	Steen, Enoch.....	Major 1st dragoons.....	609 00	Subsistence: Balance, June 15, 1858, \$621 30. There is at his credit \$12 30 by repayment; leaving against him \$609. No account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
9339	Stevens, Walter H.	Lieutenant engineers.....	\$163 75	Officers' transportation: Balance, October 28, 1856.
9339	.....do.....	.....do.....	40 00	Barracks and quarters: Balance, October 28, 1856.
9168	Sumner, E. V.	Colonel 1st dragoons.....	58 02	Quartermaster's department: Balance, August 15, 1858, \$61 14. Of this sum, \$3 12 has been heretofore reported.
9168	.....do.....	.....do.....	17 43	Barracks, &c.: Balance, August 15, 1858.
9168	.....do.....	.....do.....	51 70	Officers' transportation: Balance, August 15, 1858, \$71 60. Of this sum, \$19 90 heretofore reported.
9168	.....do.....	.....do.....	36 00	Incidental expenses: Balance, August 15, 1858.
5319	Stansbury, Howard	Captain engineers.....	48 16	Survey military defences.
5319	.....do.....	.....do.....	34 90	Arrearages for roads, rivers, &c.
5319	.....do.....	.....do.....	306 20	Survey north and northwest lakes.
5319	.....do.....	.....do.....	488 92	Light house, Carys'ort reef.
5319	.....do.....	.....do.....	724 42	Surveys armies in the field.
7520	.....do.....	.....do.....	20 28	Piers at Conneaut.
7520	.....do.....	.....do.....	115 32	Improvement of harbor of Ashtabula.
7520	.....do.....	.....do.....	215 33	Improvement of harbor of Black river.
7937	.....do.....	.....do.....	1,162 18	Improvement of harbor of Cleveland.
7937	.....do.....	.....do.....	114 83	Screw-pile light-house.
7937	.....do.....	.....do.....	1,632 96	Roads, bridges, &c.
9675	.....do.....	.....do.....	1,081 75	Road from a point on Missouri river to one near Fort Kearney.
9675	.....do.....	.....do.....	11 00	Road from Fort Riley to Arkansas river.
9675	.....do.....	.....do.....	11 00	Road from Fort Riley to Bridger's Pass. [Balances on settlement, July 27, 1860. He has ceased to disburse, and claims his accounts to be closed.]
8830	Shunk, F. J.	Lieutenant ordnance.....	37 36	Quartermaster's department: Balance, February 4, 1858, \$321 06. There is at his credit on other accounts \$283 70; leaving against him \$37 36. No account on file.

9296	Simonds, Henry C.	Lieutenant 2d artillery	11 10	Barracks, &c.: Balance, December 28, 1858, \$31 20. There is at his credit on other accounts \$21 10; leaving against him \$11 10. No account on file.
6419	Tibbatts, J. W.	Colonel 16th infantry	27 32	Transportation of supplies, quartermaster's department: Amount paid him by Thomas Jordan, for commutation of quarters, &c., disallowed, and now charged to him.
6493	Thom, R. T.	Lieutenant 13th infantry	4 50	Mexican hostilities: Amount of overpayment for transportation, by T. L. Toulmin, in 3d quarter 1848.
7350	Tidball, J. C.	Lieutenant 2d artillery	76 11	Barracks and quarters: Balance, October 9, 1857.
8367	Turnbull, William	Colonel engineers	217 49	Arreages due for roads, rivers, and harbors: Balance, January 8, 1858. Died in December, 1857.
5322	Talcott, G. H.	Captain and a a q m.	9 00	Officers' transportation: Amount overpaid to him by H. Whiting, for transportation from New York to Watervliet and back, disallowed. He died in June, 1854.
7013	Theall, H. W.	Late lieutenant New York volunteers.	62 57	Civil fund, California: Balance, December 15, 1855.
7907	Turnbull, William	Brevet major	931 53	Obstructions mouth Genesee river.
7907	do	do	151 81	Steam dredge Lake Erie.
7907	do	do	2,086 92	Survey of harbor of Ogdensburg, New York. [Balance, June 8, 1858. He died in December, 1857.]
8063	do	Colonel topographical eng's.	575 99	Harbor of Dunkirk: Balance, June 8, 1858, remaining for advance, May, 1855. He died in December, 1857.
8063	do	do	191 68	Harbor of Erie.
8063	do	do	804 31	Harbor of Oswego. [Balance, June 8, 1858, remaining of the sales of property. Died in December, 1857.]
8367	do	do	57 30	Iron steamer: Balance, June 8, 1858.
8367	do	do	6,263 83	Communication between Albemarle sound and the Atlantic: Balance, June 8, 1858.
8812	do	do	802 30	Improvement Cape Fear river: Balance, June 8, 1858.
8513	Tompkins, William W.	Captain 2d dragoons	4 25	Army transportation: Amount paid by H. A. Fay, 3d quarter 1865, sundry journeys performed by Lieutenant O'Neal on the order of Captain Tomkpins, and charged to him.
8106	Tidball, Joseph L.	Lieutenant 1st infantry	90	Raising 4 additional regiments: Amount overcharged on transportation on voucher 22, "B," 3d quarter 1855, from St. Louis to Rochester.
8402	Temple, Robert.	Pension agent.	64,321 68	Pensions, June 7, 1832: Amount of interest accrued on the amount due to the United States, and charged to him in July, 1855. He is dead.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
8496	Taylor, Oliver K. P.....	Captain dragoons.....	\$51 39	Subsistence: Balance, June 23, 1857, \$316 92. There is since at his credit, by repayment, \$265 53; still leaving against him \$51 39. He died in battle, May, 1858.
8658	Tree, Arthur D.....	Lieutenant 2d dragoons.....	1 76	Subsistence: Balance, April 8, 1856, \$193 77. There is at his credit, by repayment, \$192 01; leaving \$1 76 against him. He died in 1857.
8883	Thompson, George S.	Pension agent.....	1,579 08	Pensions, March 18, 1818, &c.: Balance, Sept. 14, 1858, \$1,945 81. Since there is at his credit, by repayment, \$366 73; leaving against him \$1,579 08. No account on file.
10099	Tyler, Charles H.....	Lieutenant 2d dragoons	331 97	Subsistence: Balance, May 19, 1857, \$904 64. There is since at his credit \$572 67; leaving against him \$331 97. No account on file.
4755	Walbach, L. A. B.....	Captain	81 35	Quartermaster's department.
4755	-----do.....	-----do.....	171 20	Barracks and quarters.
7528	Woodbridge, F.....	Major.....	4 60	[Amount of vouchers disallowed, and charged to Captain Walbach in May, 1855. He died in June, 1853.]
9057	Wright, Thomas J.....	Lieutenant 2d dragoons.....	489 57	Officers' transportation: Amount overpaid for transportation by Lieutenant M. D. L. Simpson on voucher 7, "B," 1st quarter 1855. He died in October, 1855.
4203	Warner, William H.....	Lieutenant engineers.....	28 83	Quartermaster's department: Balance, March 26, 1857, \$681 42. There is since at his credit, by repayment, \$191 85; leaving \$489 57. He is dead, and no account on file.
6154	-----do.....	-----do.....	3,841 29	Quartermaster's department: Amount overpaid commutation of fuel by E. H. Fitzgerald on vouchers 9 and 10, "B," 2d quarter 1849. No account on file, and dead.
6342	Weightman, R. H.....	Captain	20 00	Civil fund, California: Remaining of sundry drafts drawn by him and paid by Major Allen in August, 1849. Dead, and no account on file.
				Quartermaster's department.

6342	.....do.....	.....do.....	80 00	Barracks, &c. [Amount paid to him, 1st and 2d quarters 1849, for commutation of office and fuel, disallowed.]
6405	Wetmore, L.....	Lieutenant 6th infantry	430 00	Quartermaster's department: Amount advanced to him, 3d quarter 1846, by Colonel T. F. Hunt, and charged to him in February, 1856. He died in November, 1849. No account on file.
6503	Willock, D.....	Lieut. col. Missouri vols....	44 50	Transportation of supplies, quartermaster's department: Amount of sundry vouchers, 3d quarter 1847, paid to him by Lieut. Carter. Disallowed, and charged in October, 1856.
7665	Westcott, George C.....	Lieutenant	18 43	Quartermaster's department.
7665	.....do.....	.....do.....	71 42	Barracks and quarters. [Commutation of fuel paid him by Lieutenant Folsom, 3d quarter 1850, while on court-martial, disallowed. Died in Jan., 1853.]
7667	Wood, Thomas J.....	Lieutenant	1 70	Officers' transportation: Balance on settlement July 30, 1860.
7892	Wirtz, H. B.....	Assistant surgeon.....	9 00	Officers' transportation: Overpaid on transportation on court-martial duty, 3d quarter 1850, by Lieutenant Fields.
8408	Webb, Nathaniel S.....	Captain 10th infantry	137 75	Raising four additional regiments: Balance, June 27, 1856, remaining of advances to him in July and September, 1855. No account on file. He resigned in July, 1855.
8488	Wool, John E.....	Major general.....	175 34	Quartermaster's department.
8488	.....do.....	.....do.....	242 83	Barracks and quarters. [Amount of commutation of fuel and quarters in 1854 paid him by Major Crosman, and charged to General Wool.]
8502	Welsh, Thomas.....	Lieutenant 11th infantry ...	16 70	Officers' transportation: Amount paid by Colonel Whiting, 3d quarter 1848. His transportation from Columbia to Fort Hamilton disallowed.
8746	Williams, Laurence A.....	Lieutenant 10th infantry ...	173 40	Officers' transportation: Amount of overcharge in mileage, 4th quarter 1855, from Galena to New York; \$3 40; and for voucher 23, 3d quarter 1856, part disallowed and part suspended, \$170.
8754	Woodward, T. S.....	Major.....	530 00	Brigade of Georgia militia: Amount advanced to him by General Glascock, and charged in June, 1856. He has no account on file.
9131	Ward, James N.....	Lieutenant 3d infantry	1,128 31	Army transportation: Balance, January 29, 1859. No account on file. Died in December, 1858.
9169	Wright, James.....	Lieutenant mounted rifles...	17 54	Quartermaster's department: Balance, November 4, 1857. Died in October, 1857. No account on file.
6126	Weld, T. B. J.....	Lieutenant	6 00	Mexican hostilities: Amount of transportation from Saltillo to Monterey in 1846, paid to him on voucher 43, "B," 4th quarter 1846. Died in September, 1850.

STATEMENT—Continued.

No.	Name.	Rank.	Amount of accounts which come within the provisions of the above-mentioned act.	Remarks of the Third Auditor.
6649	Wheeler, Alpheus.	Lieutenant Missouri vols----	\$387 13	Barracks and quarters: Balance, February 28, 1855, \$1,392 93. There is since at his credit, by repayment, \$1,005 80; leaving against him \$387 13, remaining of the amount of property charged to him in February, 1855. No account on file.
8635	Wingate, Benjamin.....	Lieutenant 5th infantry ----	23 49	Army transportation: Balance, October 15, 1858, \$175 24. There is at his credit, on another account, \$151 75; leaving at his debit \$23 49. No account on file.
9131	Ward, James N.	Lieutenant 3d infantry ----	2,522 05	Subsistence: Balance, June 10, 1858. He — in December, 1858. No accounts on file.
9131	.....do.....	.....do.....	1,128 31	Army transportation: Balance, January 29, 1859.
9946	Winder, William A.....	Lieutenant 3d artillery ----	441 47	Quartermaster's department: Balance, March 22, 1859, \$452 47, and also at his debit \$2; together, \$454 47. There is at his credit \$13; leaving \$441 47. No account on file.
10220	Underwood, Edmund	Captain 4th infantry	1,360 55	Quartermaster's department: Balance, October 17, 1860, \$3,671 11. There is at his debit, on other accounts, \$762 44; together, \$4,433 55; and there is at his credit \$3,073; leaving at his debit \$1,360 55. No account on file.
2583	Zantzinger, R. A.....	Captain	10 80	Officers' transportation: Amount overcharged for transportation on voucher 4, "B," 4th quarter 1839. He died in January, 1843.

R. J. ATKINSON, Auditor.

TREASURY DEPARTMENT, Third Auditor's Office, December, 1860.

Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for, of advances made one year prior to July 1, 1860, as appears by the books of the Third Auditor of the Treasury, furnished in pursuance of and agreeably to the 13th section of the act of March 3, 1817, entitled "An act to provide for the prompt settlement of the public accounts," viz:

No.	Name.	Rank.	Amount.	Remarks.
2794	George Wright.....	Colonel of infantry.....	\$15 00	Incidental expenses, quartermaster's department: Amount of handcuffs issued on his order, voucher 19, 4th quarter 1855. Disallowed.
4463	T. H. Holmes.....	Major 8th infantry.....	150 00	Army transportation: Amount of the value of a horse killed by overdriving, and charged to him in July, 1856.
6094	C. S. Lovell.....	Lieutenant 3d infantry..	3 60	Officers' transportation: Amount overcharged for transportation on voucher 2, B, 4th quarter 1851, on court-martial duty.
6123	Hannibal Day.....	Major.....	7 50	Army transportation: Amount charged to him for log chains.
6375	J. A. Whitall.....	Captain 5th infantry...	8 00	Officers' transportation: Amount overcharged on transportation, paid on voucher 99, B, 2d quarter 1858, by Lieutenant Van Vliet, \$5 20, and also \$2 80 by Captain M. S. Miller in 4th quarter 1856, and charged to him.
6933	Charles A. May.....	Colonel 2d dragoons...	14 20	Officers' transportation, incidental expenses, quartermaster's department: Amount overcharged on transportation on voucher 181, B, 4th quarter 1857, to Fort Leavenworth and back, and also on voucher 13, B, 3d quarter 1858, from New York to Fort Leavenworth; disallowed and charged.
6933	.....do.....	.....do.....	2 00	Incidental expenses.
6957	R. B. Reynolds.....	Paymaster.....	67 20	Officers' transportation: Amount paid to him on voucher 7, B, 4th quarter 1857, for transportation to which he was not entitled unless under special orders, \$62, and for an overcharge on transportation, 3d quarter 1858, on various journeys, \$5 20.
7085	Benjamin S. Roberts...	Colonel rifles.....	16 10	Officers' transportation: Amount overcharged for transportation on voucher 148, B, 3d quarter 1858, from Washington to Fort Leavenworth.
7117	A. Sully.....	Captain 2d infantry...	7 00	Officers' transportation: Amount of transportation with recruiting party in October, 1847, disallowed, on voucher 192, B, 4th quarter 1847, in D. H. Vinton's account, and charged to Captain Sully in January, 1859.
7141	Wm. H. T. Walker....	Lieut. col. 6th infantry.	24 00	Officers' transportation: Amount of transportation paid to him on voucher 21, B, 4th quarter 1856, paid to him by J. G. Martin and charged in January, 1858.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
7288	Alfred Mordecai	Captain ordnance	\$1 20	Officers' transportation: Amount overcharged for transportation in 2d and 3d quarters 1858, from Watervliet to West Point, paid by C. C. Lee and charged.
7326	W. N. R. Beall	Captain 1st cavalry	17 00	Officers' transportation: Amount overcharged for transportation on voucher 8, B, 2d quarter 1858, from St. Louis to Fort Riley, in May, 1858.
7380	C. C. Churchill	Lieutenant 3d artillery .	16 00	Quartermaster's department: Balance, February 25, 1859, remaining of the sales of property charged to him in February, 1859. No account on file.
7417	J. B. Plummer	Lieutenant 1st infantry.	137 50	Incidental expenses, quartermaster's department: Balance, August 4, 1859, \$685 36. There is at his credit on other accounts \$547 86; still leaving against him \$137 50. No account on file.
7833	Nathan W. Brown	Paymaster	5 50	Officers' transportation: Amount overpaid for transportation on voucher 84, B, 2d quarter 1858, from Fort Brown, Texas, to Fort Leavenworth.
7853	Nathaniel Lyon	Captain	50 40	Barracks, &c.
7853	-----do	-----do	52 80	Quartermaster's department. [Amount of commutation of fuel and quarters at St. Louis, Missouri, paid to him on voucher 10, B, 2d quarter 1858, and disallowed]
8074	A. E. Latimer	Lieutenant 4th infantry.	20 80	Army transportation: Amount paid on his certificate, voucher 1, B, 4th quarter 1858; suspended on the remarks of the quartermaster general.
8134	James Totten	Lieutenant 2d artillery.	45 00	Incidental expenses, quartermaster's department.
8134	-----do	-----do	58 00	Officers' transportation. [Amount of transportation from Sioux City to Fort Leavenworth, paid on voucher 4, B, 1st quarter 1859. Suspended for explanation.]
8146	W. A. Webb	Lieutenant 4th infantry.	395 86	Incidental expenses, quartermaster's department: Balance, March 1, 1860, remaining of an advance to him by J. H. Dickerson in December, 1858. No account on file.
8153	Wm. H. Gordon	Captain 3d infantry	3 75	Incidental expenses, quartermaster's department: Balance, September 9, 1859, \$1,956 48. There is at his credit, by repayments, \$1,952 73; leaving against him \$3 75. No account on file.
8199	Daniel Huston	Lieutenant 1st infantry.	21 45	Officers' transportation: Amount overcharged on transportation, voucher 87, B, 1st quarter 1858, from Buffalo to Allegheny arsenal.
8299	Oliver D. Green	Lieutenant 2d artillery.	47 80	Officers' transportation: Amount overcharged for transportation, vouchers 18 and 49, B, 2d quarter 1858.

8410	Richard Potts	Assistant surgeon.....	11 80	Officers' transportation : Amount overpaid for transportation on voucher 171, B, 4th quarter 1857, from Steilacoom to San Francisco.
8446	Joseph Plympton.....	Colonel 1st infantry	11 71	Quartermaster's department.
8446	.....do.....	.....do.....	48 62	Barracks and quarters. [Amount of commutation of fuel and quarters, vouchers 9 and 27, B, 3d quarter 1851. Disallowed.]
8488	John E. Wool.....	Major general.....	62 20	Officers' transportation : Amount overcharged on transportation on voucher 15, B, 2d quarter 1846, from Washington to Cincinnati, and paid by Lieut. D. D. Tompkins
8524	Madison Mills.....	Surgeon	168 87	Transportation of supplies, quartermaster's department : Amount paid on his certificate, voucher 34, B, 1st quarter 1848 ; disallowed, and charged to him in February, 1859.
8547	William Chapman	Lieutenant colonel	30 91	Quartermaster's department.
8547	.....do.....	.....do.....	93 92	Barracks and quarters. [Amount paid for commutation of fuel and quarters at New York, 3d and 4th quarters 1851. Disallowed.]
8569	Edward W. Johns	Assistant surgeon.....	36 90	Officers' transportation : Amount overcharged for transportation from Tampa to Fort Leavenworth on voucher 118, B, 4th quarter 1857.
8573	James H. Carleton.....	Major 1st dragoons	95	Subsistence : Balance, January 15, 1859.
8576	Richard C. Drum.....	Lieutenant 4th artillery.	6 80	Officers' transportation : Amount overcharged on transportation on voucher 4, B, 4th quarter 1857 and 2d quarter 1858, from St. Louis to Leavenworth, and back.
8605	John W. Turner.....	Lieutenant 3d artillery .	27 00	Incidental expenses, quartermaster's department : Balance, May 5, 1859, \$31 49 ; also charged on army transportation \$7 91 ; making \$39 40. There is at his credit on other accounts \$12 40 ; leaving at his debit \$27. No account on file.
8615	Maurice Maloney.....	Captain 4th infantry ...	22 50	Barracks, &c. : Amount of zinc purchased on his order for the medical department, 2d quarter 1857. Disallowed.
8624	George Sykes	Captain 3d infantry	6 20	Officers' transportation : Amount overcharged on transportation, voucher 40, 3d quarter 1858, from Baltimore to Leavenworth.
8731	Robert P. Maclay.....	Captain 8th infantry...	38 60	Officers' transportation : Amount of transportation received of D. A. Vinton for recruiting party, 1st quarter 1847, \$17 50, disallowed ; and an overcharge on transportation, 4th quarter 1848, \$21 10, received of A. E. Clary, travel from Rochester to New Orleans. Disallowed.
8741	J. B. Vinton.....	Agent quartermaster's department.	275 00	Quartermaster's department : Amount of 5,500 pounds of barley, charged in his property account as destroyed by rats, per voucher 19, A, 1st quarter 1857. Disallowed.
8756	Eugene A. Carr.	Lieutenant 1st cavalry..	2 90	Officers' transportation : Balance, June 27, 1860, overcharged on transportation, 4th quarter 1857.

STATEMENT—Continued.

No.	Name.	Rank.	Amount.	Remarks.
8818	Beekman Du Barry ----	Lieutenant 3d artillery -	\$84 80	Quartermaster's department: Amount remaining of advances by sundry persons, charged to him in 1858 and 1859. He has no account on file.
8830	F. J. Shunk -----	Lieutenant ordnance ---	10 00	Officers' transportation: Amount overcharged for transportation on voucher 115 B, 1st quarter 1858, from Watervliet arsenal to Washington, D. C.
8864	Lyman H. Stone-----	Assistant surgeon-----	1 60	Officers' transportation: Amount of overpayment for transportation on voucher 10, B, 3d quarter 1858, from Jefferson Barracks to Leavenworth.
8866	Nelson B. Sweitzer....	Lieutenant 1st dragoons..	3 60	Quartermaster's department: Amount paid by Major Wayne on his certificate, voucher 14, B, 2d quarter 1858, for straw not accounted for.
8880	Barnard E. Bee-----	Captain 10th infantry --	5 40	Officers' transportation: Amount overcharged on transportation on voucher 5, B, 4th quarter 1858, from Leavenworth to Washington, D. C.
8991	Ebenezer Swift -----	Assistant surgeon-----	22 75	Officers' transportation: Amount of freight paid by J. G. Martin on his baggage, voucher 5, B, 3d quarter 1856, mileage having been paid for same service.
8994	Benjamin D. Forsythe..	Lieutenant 4th infantry..	57 20	Subsistence: Balance, October 30, 1858, remaining of an advance in July, 1858. He has no account on file.
9031	Delancey Floyd Jones..	Captain 4th infantry ---	6 00	Subsistence: Balance, October 20, 1858. No account on file.
9044	George D. Bayard.....	Lieutenant 1st cavalry--	7 50	Incidental expenses, quartermaster's department: Amount paid on his certificate, voucher 32, B, 1st quarter 1858. Disallowed.
9083	William S. Harney ----	Brigadier general.....	484 80	Quartermaster's department: Balance, September 3, 1858, \$4 50. He is also charged with the sum of \$380 30, the amount of goods purchased for the Indians on his order, 4th quarter 1855 and 1st and 2d quarters 1856. Disallowed.
9083	-----do-----	-----do-----	12 00	Officers' transportation: Amount overcharged for transportation on voucher 175, B, 2d quarter 1858, from Fort Snelling to St. Louis, and from thence to Leavenworth.
9096	Francis D. Clark -----	Lieutenant 1st infantry..	250 46	Subsistence: Balance, November 10, 1859. No account on file.
9108	O. L. Shephard.....	Captain 3d infantry----	14 50	Officers' transportation: Amount overcharged for transportation on voucher 11, B, 3d quarter 1858, from New York to Leavenworth.
9113	John Edwards, jr.-----	Lieutenant 3d artillery--	8 00	Officers' transportation: Amount overcharged for transportation on voucher 1, B, 3d quarter 1857, from Benicia, California, to Fort Smith, Arkansas.
9134	George O. Haller -----	Major 4th infantry-----	627 94	Barracks, &c.: Balance, July 10, 1858, remaining of an advance by F. H. Bates, and charged in December, 1857. No account on file.

9145	E. A. Drake	Lieutenant 2d infantry.	9 33	Quartermaster's department.
9145	-----do-----	-----do-----	43 20	Barracks, &c [Amount of commutation of fuel and quarters at Fort Brooke, 3d quarter 1857. Disallowed.]
9145	-----do-----	-----do-----	25 50	Officers' transportation: Amount overcharged for transportation on voucher 13, B, 4th quarter 1858, from St Louis to Sioux City.
9172	Gouverneur K. Warren.	Lieut. top. engineers---	55 79	Survey military defences: Balance, September 13, 1860, remaining of the sales of property, 4th quarter 1858. No account on file.
9225	Thomas T. Fauntleroy .	Colonel 1st dragoons...	98 12	Quartermaster's department.
9225	-----do-----	-----do-----	230 00	Barracks, &c. [Amount of sundry vouchers paid by Robert Allen and others in 1857, and remaining suspended for explanation.]
9225	-----do-----	-----do-----	58 23	Incidental expenses.
9225	-----do-----	-----do-----	82 54	Officers' transportation: Amount overcharged on transportation, of sundry journeys paid by M. S. Miller and others.
9235	Clement L. Best.....	Lieutenant 4th artillery.	85 00	Quartermaster's department: Balance, January 21, 1859, \$1,000 30; and there is at his credit on other accounts \$915 30; leaving against him \$85. No account on file.
9235	-----do-----	-----do-----	17 50	Subsistence: Balance, November 26, 1858, remaining of advances to him. No account on file.
9236	Thomas J. C. Amory---	Lieutenant 7th infantry.	244 80	Quartermaster's department: Amount advanced to him by G. H. Crosman, March, 1858. No account on file.
9240	Edgar O. Connor	-----do-----	2 20	Subsistence: Balance, October 22, 1858, remaining of the sales of property.
9283	John R. Waddy	Lieutenant 4th artillery.	35 46	Officers' transportation: Amount overcharged on transportation, 4th quarter 1859, from Tampa Bay to Leavenworth.
9290	Elisha G. Marshall.....	Lieutenant 6th infantry.	340 34	Clothing of the army: Balance, December 16, 1858, \$447 69. There is at his credit \$107 35; leaving against him \$340 34. No account on file.
9323	James E. Harrison.....	Lieutenant cavalry.....	13 75	Purchase of horses: Balance, December 22, 1858, \$4,301. He is also charged on account of barracks \$57 65; making at his debit \$4,358 85. There is at his credit on other accounts \$4,345 10; leaving against him \$13 75. No account on file.
9341	Frank Wheaton.....	-----do-----	56 50	Officers' transportation: Balance, August 6, 1860. Amount of transportation, 2d quarter 1858, from St. Louis to Leavenworth and other places. Dis- allowed, and charged in 1858 and 1859.
9341	-----do-----	-----do-----	2 50	Quartermaster's department: Balance, August 6, 1860, \$186 70. There is at his credit, account of incidental expenses, quartermaster's department, \$184 20; leaving at his debit \$2 50. No account on file.
9349	Francis S. Belton.....	Colonel 4th artillery ---	7 50	Officers' transportation: Amount overcharged on transportation, 3d quarter 1857, from Fort Turnbull to Fort Brooke.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
9349	Francis S. Belton.	Colonel 4th artillery ---	\$778 12	Army transportation : Amount of the value of mules, &c., issued on his order to Lieutenant Bryant, 4th quarter 1857. Not authorized.
9360	George A. Keasel.	Lieutenant 4th artillery.	307 01	Quartermaster's department: Balance, November 12, 1860.
9360	-----do-----	-----do-----	34 34	Officers' transportation: Amount advanced to him by Lieutenant C. L. Best in December, 1850. No account on file.
9401	David H. Brotherton...	Lieutenant 5th infantry.	4 80	Quartermaster's department: Balance, October 1, 1859.
9406	Hiram Dryer.	Lieutenant 4th infantry.	2, 218 71	Quartermaster's department: Balance, November 10, 1858, \$2,318 71; since charged with \$20; making \$2,338 71, and there is at his credit, by repayment, \$120; leaving against him \$2,218 71, and no account on file.
9406	-----do-----	-----do-----	1, 073 10	Army transportation.
9406	-----do-----	-----do-----	943 14	Officers' transportation.
9406	-----do-----	-----do-----	257 82	Incidental expenses.
9406	-----do-----	-----do-----	2, 981 52	Barracks, &c [Balances, November, 1850. No account on file.]
9408	Elisha E. Camp.	Lieutenant 9th infantry.	2 20	Officers' transportation: Amount overcharged on transportation, 3d quarter 1857, from Fort Leavenworth to New York.
9415	Jesse B. Wharton.	Lieutenant 7th infantry.	16 77	Quartermaster's department.
9415	-----do-----	-----do-----	67 25	Army transportation.
9415	-----do-----	-----do-----	2 87	Barracks. [Amount of quartermaster's stores purchased by Lieutenant W. and not paid for, but certified as accounted for, 1st quarter 1858]
9431	A. V. Kautz.	Lieutenant 4th infantry.	2, 520 78	Quartermaster's department: Balance, July 29, 1859, \$48,955 10, and there is at his credit, on sundry accounts, \$46,434 32; leaving against him \$2,520 78. No account on file.
9431	-----do-----	-----do-----	210 55	Purchase of horses: Balance, July 29, 1859. No account on file.
9431	-----do-----	-----do-----	32 53	Subsistence: Balance, June 11, 1859. No account on file.
9432	John Hamilton.	Lieutenant 3d artillery.	1, 034 37	Army transportation: Balance, January 17, 1859, \$1,776 36. He is also charged on other accounts \$903 45, making \$2,279 81; and there is at his credit, on sundry accounts, \$1,245 44; leaving against him \$1,034 37. He has accounts to render for 4th quarter 1860, but has failed to do so.
9468	John Munroe.	Colonel 4th artillery ---	1 25	Quartermaster's department: Amount of stationery overissued on his order, 1st quarter 1858.

9478	Michael R. Morgan ----	Lieutenant 3d artillery..	330 00	Army transportation : Amount advanced to him by Lieutenant Kellogg, June, 1858. No account on file.
9486	John W. T. Gardiner---	Captain 1st dragoons---	2,288 61	Army transportation : Balance, June 4, 1859, \$2,719 89. There is at his credit, by repayment, \$431 28; leaving against him \$2,281 61. No account on file.
9486	-----do-----	-----do-----	744 78	Subsistence : Balance, September 14, 1858. No account on file.
9499	Alexander J. Perry ----	Lieutenant 2d artillery .	45 90	Quartermaster's department : Balance, October 5, 1859, \$4,060 19. There is at his credit, on sundry accounts, \$4,014 29; leaving against him \$45 90. No account on file.
9502	Henry M. Judah.-----	Lieutenant 4th infantry.	6,876 55	Barracks and quarters : Balance, December 13, 1859, \$5,771 67. He is also charged, on other accounts, \$1,819 63; together, \$7,591 30; and there is at his credit, account of incidental expenses, \$714 75; leaving at his debit \$6,876 55. No account on file.
9502	-----do-----	-----do-----	27 20	Subsistence : Balance, January 18, 1859.
9507	James B. S. Alexander .	Lieutenant 9th infantry	4,264 16	Quartermaster's department : Balance, February 24, 1860, \$5,577 78. He is also charged, on other accounts, \$4,536 68; together, \$10,114 46. There is at his credit, on sundry accounts, \$5,880 30, and leaving against him \$4,264 16. No account on file.
9507	-----do-----	-----do-----	547 60	Subsistence : Balance, January 5, 1850. No account on file.
9511	Justin Hodge -----	Lieutenant -----	251 04	Mexican hostilities: Amount of property not accounted for.
9514	Henry Douglass -----	Lieutenant 9th infantry.	11 70	Officers' transportation : Amount overcharged on transportation, 1st quarter 1858, from Seuanah bay to West Point.
9574	Charles J. Walker -----	Lieutenant 2d dragoons--	7 10	Officers' transportation : Amount overcharged on transportation, 3d quarter 1858, from Jefferson Barracks to Carlisle.
9582	Charles K. McCall -----	Lieutenant 4th infantry.	1,918 65	Army transportation : Balance, March 28, 1860, \$1,105 77; there is also at his debit, on other accounts, \$1,696 62; together, \$2,852 39; and there is at his credit \$883 74; leaving against him \$1,918 65. No account on file.
9620	David B. McKibben----	Lieutenant 9th infantry.	1,393 87	Subsistence : Balance, June 26, 1859, remaining of the sales of property, and for advances to him. No account on file.
9620	-----do-----	-----do-----	6,356 04	Quartermaster's department : Balance, August 30, 1859, \$6,877 10. There is at his credit, on other accounts, \$521 06; leaving against him \$6,356 04. No account on file.
9628	Wm. P. Chambliss.-----	Lieutenant 2d cavalry..	536 54	Quartermaster's department : Balance, February 23, 1859, \$836 70. He is charged, on other accounts, \$1,175 42; together, \$2,012 12. There is at his credit \$1,475 58; leaving at his debit \$536 54. No account on file.
9634	George H. Page -----	Lieutenant 2d infantry .	2,200 45	Quartermaster's department : Balance, October 19, 1860. No account on file.
9644	John T. Mercer-----	Lieutenant 1st dragoons.	100 10	Barracks, &c. : Balance, July 1, 1859, \$2,000. There is at his credit, on sundry accounts, \$1,899 90; leaving at his debit \$100 10. No account on file.

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Remarks.
9645	J. L. K. Smith -----	Lieut. top'l engineers--	\$5 20	Officers' transportation: Amount of overcharge on transportation, 2d quarter 1858, from Washington to Fort Leavenworth.
9645	-----do-----	-----do-----	54 83	Army transportation: Amount paid on his certificate. Disallowed.
9677	Wm. R. Bradfute-----	Captain 2d cavalry-----	123 30	Officers' transportation: Amount overcharged on transportation, 3d quarter 1858, from San Antonio to Cincinnati, and thence to New Orleans.
9701	Lunsford L. Lomax ----	Lieutenant 1st cavalry..	11 50	Incidental expenses, quartermaster's department: Amount paid on his certificate, 1st and 2d quarters 1858. Disallowed.
9785	Thomas W. Sweeny----	Lieutenant 2d infantry .	195 00	Quartermaster's department: Amount of 70 cords of wood, charged to him on decision of Secretary of War
9705	Wm. Sinclair -----	Lieutenant 3d artillery .	70 45	Quartermaster's department: Balance, February 10, 1860, \$612 47. There is at his credit, on sundry accounts, \$542 02; leaving against him \$70 45. No account on file.
9725	Benjamin T. Davis-----	Lieutenant 1st dragoons.	68 02	Quartermaster's department: Balance, July 20, 1860, \$6,979 16. There is at his credit, on other accounts, \$749 96; leaving \$68 02 against him. No account on file.
9725	-----do-----	-----do-----	59 50	Subsistence: Balance, March 28, 1859. No account on file.
9762	Thomas C. Henry-----	Assistant surgeon -----	4 60	Officers' transportation: Amount overcharged on transportation, 3d quarter 1858, from Fort Union to St. Louis.
9765	Robert M. Morris-----	Captain mounted rifles .	137 21	Quartermaster's department: Balance, July 23, 1859, \$6,805 94. There is at his credit, on other accounts, \$6,668 73; leaving at his debit \$137 21. No accounts on file.
9765	-----do-----	-----do-----	36 81	Subsistence: Balance, November 17, 1858, remaining of the sales of property.
9770	William Craig-----	Lieutenant 8th infantry.	7 18	Subsistence: Balance, June 23, 1860, remaining of the sales of property.
9812	Isaac V. D. Reave-----	Lieutenant colonel-----	8 50	Quartermaster's department: Amount of two cords of wood issued to officers of mess. Disallowed.
9817	Henry Benson-----	Lieutenant 2d artillery .	6 03	Quartermaster's department: Balance, June 17, 1859, \$2,598 53. There is at his debit, on other accounts, \$3,927 75; together, \$6,526 28; and there is at his credit \$6,520 25; leaving against him \$6 03.
9933	William H. Jackson-----	Lieutenant mt'd rifles--	3,659 61	Subsistence: Balance, May 9, 1859, \$7,765 81. He is also charged with \$23,922; together, \$31,687 81. There is at his credit \$28,028 20; leaving against him \$3,659 61. No account on file.

9933	-----do-----	-----do-----	2,791 81	Quartermaster's department: Balance, October 13, 1859, \$4,152 17. There is at his credit, on other accounts, \$1,260 36; leaving at his debit \$2,791 81. No account on file.
9944	John B. Shinn -----	Lieutenant 3d artillery -	1,324 33	Incidental expenses, quartermaster's department: Balance, April 11, 1859, \$4,151 91. He is charged on other accounts \$413 12; together, \$4,465 03; and there is at his credit, on other accounts, \$3,140 70; leaving at his debit \$1,324 33. No account on file.
9946	William A. Winder----	Lieutenant 3d artillery -	610 71	Officers' transportation: Balance, March 22, 1859, \$500 90. He is also charged, on other accounts, \$142 20; together, \$643 10. There is also at his credit \$32 09; leaving against him \$610 71. No account on file.
9947	Josiah N. Moore-----	Lieutenant 1st dragoons--	4,243 97	Army transportation: Balance, February 21, 1860, \$7,653 90. He is also charged, on other accounts, \$1,929 08; together, \$9,582 98; and there is at his credit \$5,339 01; leaving \$4,243 97. No account on file.
9952	Frank H. Larned-----	Lieutenant 2d artillery--	8 70	Officers' transportation: Amount overcharged on transportation, 4th quarter 1857, from Fort McHenry to Fort Monroe, and thence to Fort Leavenworth.
9995	John McNutt -----	Captain ordnance-----	21 00	Incidental expenses, quartermaster's department: Amount per diem charged in 2d quarter 1858. Disallowed on remarks of quartermaster general.
10059	Thomas G. Pitcher-----	Lieutenant 8th infantry--	22 50	Incidental expenses, quartermaster's department: Balance, June 21, 1860.
10106	Henry F. Clark-----	Captain -----	3 80	Officers' transportation: Amount overcharged on transportation, 3d quarter 1857, from Fort Leavenworth to St. Louis, and back, in July, 1857.
10111	Charles H. Ogle -----	Lieutenant 1st dragoons--	55 76	Incidental expenses, quartermaster's department: Balance, March 1, 1860. No account on file.
10120	William F. Barry-----	Captain 3d artillery-----	11 50	Officers' transportation: Amount overcharged on transportation, 3d quarter 1857, from Fort Hamilton to Fort Leavenworth, in August, 1857.
10196	John R. Cooke -----	Lieutenant 8th infantry--	137 70	Army transportation: Balance, June 21, 1860, \$9,416 01. He is also charged, on other accounts, \$4,819 29; together, \$14,235 30; and there is at his credit, on sundry accounts, \$14,097 60; leaving \$137 70 against him, and no account on file.
10228 9824 9659	} Thomas C. Sullivan--	Lieutenant 1st artillery--	1,223 89	Officers' transportation: Balance, October 8, 1860, \$1,713 80. He is charged on other accounts \$1,031 47; together, \$2,745 27. There is at his credit, on sundry accounts, \$1,521 38; leaving at his debit \$1,223 89. No account on file.
7742		Captain 2d dragoons ---	37 00	Officers' transportation: Balance, July 1, 1859, remaining of an overcharge on transportation, 4th quarter 1857 and 2d quarter 1858, from Washington to Fort Leavenworth, and from Fort Snelling to St. Louis.

R. J. ATKINSON, Auditor.

List of names dropped from the balance sheet of 1860, which have been borne on the balance sheets of three preceding fiscal years—1857, 1859, and 1859—in pursuance of the letter of the First Comptroller of the Treasury, dated February 24, 1843.

No.	Name.	Rank.	Amount.	Appropriations.
8376	Anderson, George T.	Captain cavalry.	\$27 80	Raising four additional regiments.
6539	Barney, William J.	Agent.	121 00	Arrearage, roads, harbors, and rivers: Balance, December 21, 1852.
6823	Brawley, J. P.	Contractor.	861 84	Subsistence.
7304	Bowes, John R.	U. S. agent.	9 03	Improvement of harbor of Michigan City: Balance ——— 4, 1855.
7683	Bee, R. J. R.	Military storekeeper.	11 25	Incidental expenses, quartermaster's department.
7683	do.	do.	52 10	Officers' transportation.
8072	Butler, P. M.	Colonel S. C. volunteers.	59 90	Mexican hostilities.
8073	Brown, N. P.	A. a. q. m. Ala. volunteers. ..	3 20	Mexican hostilities.
8084	Burnes, James D.	Lieutenant.	233 95	Incidental expenses, quartermaster's department.
8084	do.	do.	130 00	Officers' transportation: Balance, January 31, 1855.
8084	do.	do.	231 01	Quartermaster's department: Balance, January 31, 1855.
8175	Blackburn, W.	Lieut. cavalry battalion.	12 00	Pay of claims adjudicated by board of officers.
8228	} Bache, Hartman.	Major engineers.	26 58	Light-house, Brandywine shoals.
8461				
5074	Clutter, G. W.	Lieutenant 13th infantry.	2 00	Mexican hostilities.
5665	Cross, Truman.	Late colonel.	16,762 60	Quartermaster's department: Balance, August 27, 1853.
6060	Doyle, M. P.	Lieutenant.	40 00	Army transportation.
7207	Derby, George H.	Lieut. top. engineers.	32 92	Surveys of armies in the field: Balance, September 15, 1853.
7207	do.	do.	4,999 70	Transportation of supplies in quartermaster's department: Balance, April 29, 1856.
7207	do.	do.	503 48	Officers' transportation: Balance, April 29, 1856.
7468	} do.	do.	1,614 48	Army transportation.
8370				
8370	do.	do.	276 66	Barracks and quarters.
8370	do.	do.	302 57	Quartermaster's department: Balance, October 31, 1856.
5378	Gunnison, J. W.	Lieutenant.	146 00	Officers' transportation.
5378	do.	do.	1,666 66	Survey of railroad to Pacific: Balance, February 28, 1855.
5936	Graham, B. F.	Captain.	481 83	Mexican hostilities: Balance, August 17, 1854.
8047	Grattan, John L.	Lieutenant 6th infantry.	71 84	Subsistence: Balance, April 20, 1855.

8072	Gaines, T. F.....	Lieutenant 3d dragoons	3 00	Mexican hostilities.
6526	Hamilton, R. N.....	Lieut. Illinois volunteers....	172 33	Incidental expenses, quartermaster's department: Balance, September 27, 1856.
5841	Hetzel, A. R.....	Captain	2,000 00	Quartermaster's department.
5975	Heintzelman, S. P.....	do	215 87	Quartermaster's department: Balance, June 3, 1856.
6688	Hudson, Walter W.....	Lieutenant 1st infantry	109 18	Quartermaster's department: Balance, May 5, 1853.
7295	Haile, Joseph T.....	Lieutenant 2d infantry	112 70	Officers' transportation.
8020	Halleck, Henry W.....	Captain engineers	175 00	{ Barracks and quarters, quartermaster's department.
8020	do	do	91 02	
8257	Hunt, L. C.....	Lieutenant 4th infantry	8 13	Subsistence: Balance, March 26, 1855.
8260	Hunt, Thomas F.....	Colonel	3,900 76	Incidental expenses, quartermaster's department: Balance, June 19, 1856.
8260	{ do.....	do	104 44	Raising four additional regiments: Balance, June 19, 1856.
8567	{ do.....	do	990 49	Subsistence: Balance, March 5, 1856.
8363	Handley, R. M.....	Quartermaster	60 37	Army transportation: Balance, April 3, 1855.
8363	do	do	43,896 45	Civil fund, California: Balance, October 26, 1855.
8389	Harrison, E. H.....	Late collector.....	1,934 71	Subsistence.
8449	Hays, Alexander.....	Lieutenant.....	360 22	Quartermaster's department.
8074	Jamison, S. T.....	Agent.....	874 03	Quartermaster's department: Balance, February 24, 1858.
7112	Loring, W. W.....	Colonel mounted rifles.....	16 25	Incidental expenses, quartermaster's department
8189	Lowd, Allen.....	Major 1st artillery	27 58	Officers' transportation.
8189	do	do	85 66	Subsistence: Balance, September 28, 1856.
7335	Mannigan, Thomas.....	Ord. sergeant.....	1 60	Mexican hostilities.
8072	Martin, E. W.....	Captain	33 65	Quartermaster's department: Balance, March 19, 1855.
8131	Mebane, John A.....	Lieutenant 2d artillery	104 25	Barracks and quarters.
5860	Prince, W. E.....	Lieutenant	5 90	Officers' transportation.
6189	Partridge, J. C.....	Major and paymaster.....	101 66	Subsistence: Balance, September 12, 1853.
6509	Prescott, W.....	Agent.....	4,451 62	Pensions, July 4, 1836: Balance, August 22, 1855.
8380	{ Perrine, James.....	Pension agent	1,276 55	Pensions, February 2, 1848: Balance, August 22, 1855.
8025	{ do.....	do	13 35	Pensions, March 3, 1843: Balance, August 22, 1855.
8380	{ do.....	do	46 48	Officers' transportation.
8040	Porter, Giles.....	Major.....	113 52	Subsistence: Balance, January 23, 1855.
8176	Patton, Isaac W.....	Lieutenant 3d artillery	1,500 00	Subsistence.
8204	Price, William M.....	Late U. S. district attorney..	108 00	Repairing sea wall at Buffalo: Balance, June 23, 1854.
5755	Pettis, William H.....	U. S. agent.....	33 00	Military contributions.
6376	Ridgway, John G.....	Lieut. Illinois volunteers		

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

No.	Name.	Rank.	Amount.	Appropriations.
8071	Ruff, C. F.....	Major.....	\$22 40	Officers' transportation : Balance, June 14, 1859.
8132	Richardson, J. B.....	Captain 3d artillery.....	56 30	Quartermaster's department : Balance, July 28, 1857.
8384	Ringgold, Cadwalader	Commander U. S. N.	2,500 00	Civil fund, California.
6022	Scanland, John	Lieut. Illinois volunteers	3,000 00	Incidental expenses, quartermaster's department.
6022	do.....	do.....	3,700 00	Mexican hostilities.
6755	Swartwout, H.....	Captain 2d artillery	39 60	Barracks and quarters.
7322	Sanderson, W. F.....	Major	47 86	Quartermaster's department : Balance, October 27, 1855.
7447	} Stevens, Isaac I.....	Governor of Wash. Territory.	8,856 14	Survey of railroad from the Mississippi to the Pacific.
5778				
8062	Scott, J. J.....	Chaplain	26 25	Quartermaster's department.
8062	do.....	do.....	63 00	Barracks and quarters.
8074	Seibals, J. J.....	Major Georgia volunteers.....	1 75	Mexican hostilities.
8156	Scammon, E. P.....	Captain engineers.....	10,250 00	Road from Taos to Santa Fé : Balance, July 18, 1856.
8156	do.....	do.....	2,750 00	Road from Santa Fé to Dona Aña : Balance, July 18, 1856.
6662	Scott, Winfield	Lieutenant general.....	5,485 00	Mexican hostilities : Balance, December 2, 1856
8127	Towson, Nathan	Late quartermaster general.....	27 83	Incidental expenses, quartermaster's department : Balance, March 24, 1855.
5896	Walker, S. H.....	Captain mounted rifles.....	11,266 67	Quartermaster's department : Balance, August 30, 1853.
6661	Worth, William J.....	Major general.....	35 55	Incidental expenses, quartermaster's department : Balance, July 25, 1857.
8073	Welborn, J. C.....	Lieutenant 13th infantry....	5 60	Mexican hostilities.
8073	Wilson, W. W.....	Captain Alabama volunteers.	4 60	Mexican hostilities.
8163	Wood, G. W. F.....	Major	583 29	Quartermaster's department : Balance, November 18, 1857.
8181	Williamson, L.....	Captain	15 60	Officers' transportation.
8873	Webster, Lucien B.....	Lieutenant colonel	108 76	Incidental expenses, quartermaster's department : Balance, October 22, 1856.

TREASURY DEPARTMENT, *Third Auditor's Office*, 1860.R. J. ATKINSON, *Auditor*.

List of names dropped from the balance sheet of 1859, in reference to which changes have occurred, and which are now reported in pursuance of instructions from First Comptroller, February 24, 1843.

No.	Names.	Indebtedness when drop'd.	Present con- dition.	Remarks.
9118	Blake, Edward D	\$52 30	\$32 30	April, 1860.
6094	Bold, Jno	4, 156 75	3, 679 45	November, 1859.
7439	Fremont, S. L	667 85	167 55	March, 1860.
7777	Gillem, A. C	10 00	-----	September, 1857 ; closed.
5361	Hammond, R. P	19 50	7 50	May, 1855.
7398	Hardy, J. F. E	166 37	-----	April, 1859 ; closed.
9197	Howe, A. P	8 76	-----	November, 1859 ; closed.
8656	Holmes, James	8 67	-----	July, 1860 ; closed.
7830	Halliday, J. P	2 06	-----	January, 1859 ; closed.
7215	Kelley, J. W	390 24	-----	August, 1860 ; closed.
8184	Lea, James	93, 318 31	65, 838 23	July, 1859.
7319	Loeser, Lucien	719 47	-----	October, 1860 ; closed.
6543	McDonald, Thomas	4, 691 00	27	April, 1860.
7951	Mechlin, Wm. T	97 07	-----	February, 1859 ; closed.
7950	.....do.....	4, 798 05	-----	February, 1859 ; closed.
8140	Moore, John C	231 68	229 29	October, 1860.
8229	Molinard, A. P. S	7 23	1 36	June, 1859.
7947	Randall, C. R	24 00	-----	April, 1860 ; closed.
7071	Ruff, C. P	74 00	-----	June, 1859 ; closed.
7281	Sumner, E. V	3 12	-----	May, 1857 ; closed.
7491	Stewart, George H	18 11	-----	October, 1860 ; closed.
7737	Thompson, James	7 21	-----	June, 1859 ; closed.
7846	Winder, C. T	101 41	-----	February, 1859 ; closed.

R. J. ATKINSON, Auditor.

TREASURY DEPARTMENT,
Third Auditor's Office, December, 1860.

Statement of the names of officers whose accounts for advances made or balances unaccounted for one year prior to July 1, 1860, as appears from the books of the Second Auditor of the Treasury, have not been settled within the year; prepared in obedience to the 13th section of the act of March 3, 1817.

Folio.	Names.	Rank or capacity.	Amount.	Remarks.
3265	Annan, J. R	Agent	\$104,087 45	Balance.
3268	Arnold, Anselm	Agent	34,174 09	Balance; deceased.
2811	Anderson, S. S	Captain 2d artillery	79 72	Balance.
1606	Augur, C. C	Lieutenant 4th infantry	3 90	Do.
2636	Barton, S. M	Lieutenant 1st infantry	121 95	Do.
2638	Barlow, T. H	Agent	3,000 00	Advances.
3276	Billinghurst, C	Agent	150 00	Do.
2779	Brech, L. J	Agent	6,861 97	Advances for educational purposes.
2514	Capron, Horace	Agent	4 86	Balance.
2526	Carr, E. A	Lieutenant rifles	11 23	Do.
2787	Dodge, H. L	Agent	1,554 65	Do.
2813	Davis, M. L	Lieutenant 3d infantry	724 50	Do.
2155	Ellis, Salathiel	Engraver	2,200 00	Advance.
1350	Elliott, W. L	Lieutenant rifles	78 98	Balance.
2193	Fauntleroy, T. J	Lieutenant colonel 2d dragoons	7 00	Overpayment.
3255	Ford, H. L	Agent	87,467 35	Advances.
3323	Forney, Jacob	Agent	75,356 93	Advances and balance
1868	Fowler, W. H	Lieutenant 1st artillery	1,605 74	Balance.
3225	Gay, William	Agent	887 84	Balance; deceased.
3259	Gorin, Jerome R	Agent	1,320 00	Balance.
3277	Gray, A. S	Agent	250 00	Advance.
2742	Gilbert, H. C	Agent	5,748 44	Balance.
2862	Gorman, W. A	Late governor	315 97	Do.
2798	Gove, Jessie A	Captain 10th infantry	784 73	Do.
2450	Hunkins, Benj	Agent	1,245 65	Do.
2772	Huebschman, F	Agent	4,073 61	Do.
1884	Hopson, N	Lieutenant 7th infantry	37 56	Do.
1994	Hundley, R. M	Acting commissary of subsistence	222 88	Balance; out service.
2748	Johnson, M. H	Agent	3,496 08	Balance.

1642	Jackson, W. H	Lieutenant rifles	73 50	Do.
3255	Lewis, M. B.	Agent	53,573 29	Balance and advances.
2856	Labadie, Lorenzo	Agent	4,552 47	Do. do.
3006	Lendrum, J. H.	Captain 3d artillery	310 10	Overpayment.
1810	Lawe, George W.	Agent	1,460 77	Balance.
2500	McLane, George	Captain rifles	501 57	Balance; deceased.
2650	Marshall, L. H.	Lieutenant 10th infantry	7 54	Balance.
3370	Martin, H. L.	Agent	300 00	Advance.
2993	McArthur, J. H.	Lieutenant 2d cavalry	9 66	Balance.
3052	Murry, Alexander	Lieutenant 10th infantry	101 97	Do.
3241	Nobles, W. H.	Super	20,868 81	Do.
2667	Otis, Elmer	Lieutenant 1st cavalry	19 60	Do.
3254	Patterson, J. A.	Agent	112 02	Do.
3252	Ridley, Alonzo	Agent	1,500 00	Advances.
3261	Robertson, J. B.	Agent	12,515 22	Balance.
3318	Robertson, Andrew	Conductor	300 00	Advances
2981	Rundell, C. H.	Lieutenant 4th infantry	26 40	Overpayment.
1638	Ruggles, Daniel	Colonel 5th infantry	350 56	Do.
2524	Simmonds, S. G.	Captain 7th infantry	63 03	Balance.
2575	Schoolcraft, H. R.	Agent	78 00	Do.
2140	Slaughter, W. A.	Lieutenant 4th infantry	10 00	Overpayment; deceased.
3253	Stafford, W. R.	Lieutenant 15th infantry	7 43	Balance.
2492	Wharton, J. B.	Lieutenant 7th infantry	123 23	Overpayment.
2567	Williams, T. G.	Lieutenant 1st infantry	24 20	Do.
2670	Wood, Thomas J.	Captain 1st cavalry	65 00	Do.
2887	Wright, Jarvis	Lieutenant rifles	361 50	Advances.
1910	Wallen, H. D.	Lieutenant 4th infantry	64 47	Balance.
3239	Yost, S. M.	Agent	5,494 09	Advances.
2463	Young, J. M.	Agent	337 96	Balance.
2513	Young, Brigham	Governor, &c.	4,802 26	Do.

T. J. D. FULLER.

TREASURY DEPARTMENT, *Second Auditor's Office, January 2, 1861.*

Statement of the accounts which have remained unsettled, or on which balances appear to have been due more than three years prior to July 1, 1860, as appears from the books of the Second Auditor's office of the Treasury Department, furnished in pursuance of the second section of the act of Congress approved March 3, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

Folio.	Names.	Rank or capacity.	Arising from monies advanced since March 3, 1817.	Remarks.
2217	Aitkin, David	Indian agent	\$561 00	Balance.
1351	Armstrong, B. W	Lieutenant 2d dragoons	43 91	Do.
2478	Blake, Luther	Sub-agent	45,060 00	Do.
2708	Butler, C. R. P	Lieutenant 12th infantry	44 88	Do.
2883	Brent, Thomas L	Quartermaster	24 40	Overpayment; deceased.
1365	Belknap, W. G	Lieutenant colonel 5th infantry	92 38	Balance; deceased.
1849	Butz, George, owner, and Edward F. Rich, master of brig George Butz.	Lieutenant colonel 5th infantry	4,133 25	For army supplies shipped to Quartermaster Clary; not delivered.
2425	Collier, J.	Collector, California	127 60	Balance.
2510	Carlton, Thomas	Treasurer, &c	2,400 00	Do.
2382	Cooper, Edward	Agent	2,750 00	Balance; sued August 8, 1854.
1528	Chalfin, Samuel F	Lieutenant 1st artillery	2 75	Balance.
1555	Carlisle, J. H	Lieutenant 2d artillery	5 16	Do.
2754	Drew, Cyrus K	Indian agent	1,410 86	Do.
1368	Daly, Andrew	Lieutenant Louisiana volunteers	2,911 92	Do.
2193	Fauntleroy, T. J	Lieutenant colonel 2d dragoons	31 00	Overpayment.
1380	Freeland, J.	Captain Louisiana volunteers	163 46	Balance, and out of service.
2662	Gilchrist, Edward	Assistant surgeon	1,440 04	Advance; California volunteers.
2120	Goulding, E. B	Captain Georgia volunteers	29 82	Overpayment.
1294	Griswold, G. H	Lieutenant 10th infantry	61 89	Overpayment; resigned.
2632	Hayman, L. B	Lieutenant 7th infantry	209 91	Overpayment.
2130	Halsey, Silas	Storekeeper	15 95	Balance; out of service.
2159	Hand, Z. M. P	Lieutenant 16th infantry	91 02	Overpayment; out of service.

2193	Haxey, B. A.	Lieutenant Georgia volunteers	26 45	Do.	do.
2217	Henry, W. S.	Captain 3d infantry	750 57	Balance ; deceased.	
1327	Hayes, Alexander	Lieutenant 8th infantry	22 77	Balance ; resigned.	
1433	Haldeman, H.	Captain 11th infantry	22 17	Balance.	
1475	Hogan, W. I.	Lieutenant Ohio volunteers	19 01	Do.	
2210	Johns, T. J.	Assistant quartermaster	212 00	Overpayment ; resigned.	
1394	Kaercher, T. B.	Lieutenant Pennsylvania volunteers	12 76	Balance.	
2674	Lane, W. C.	Governor, &c.	1,596 26	Do.	
1480	Lee, Harvey	Captain Illinois volunteers	95 37	Do.	
1783	Larned, C. H.	Captain 4th infantry	37 68	Balance ; deceased.	
2622	Maxwell, J. E.	Lieutenant 3d infantry	172 50	Do.	do.
2740	McKinney, Thompson	Indian agent	208 25	Balance.	
2741	Means, A.	do.	400 00	Balance ; advance.	
1367	Macrae, J. H.	Assistant surgeon	8 14	Overpayment ; out of service.	
1561	Moon, Squire	Lieutenant 10th infantry	181 72	Balance.	
1693	Morris, Gouveneur	Major 3d infantry	28 30	Do.	
1813	Norvell, S.	Lieutenant	918 90	Do.	
2657	Raiford, P. H.	Creek agent	2,525 09	Do.	
1453	Riley, L. B.	Lieutenant Ohio volunteers	626 00	Do.	
2487	Stem, Jesse	Sub-agent	518 63	Do.	
2745	Smith, James M.	do.	427 47	Balance ; deceased.	
2776	Snydam, J. V.	do.	1,209 65	Balance.	
2845	Spence, R. T.	Assistant surgeon	100 00	Advance.	
3053	Shelden, S. B.	Indian agent	2,308 58	Do.	
1648	Talbott, J. M.	Major 16th infantry	65 70	Balance ; deceased.	
2540	Todd, J. W.	Lieutenant ordnance	17 60	Overpayment.	
2554	Whiting, H. M.	Lieutenant 4th artillery	2 41	Balance.	
2799	Webb, N. S.	Captain 10th infantry	327 37	Balance ; resigned.	
1363	Wright, W. B.	Orderly sergeant	14 49	Balance.	
1505	Worth, W. J.	Major general	1,463 67	Overpayment ; deceased.	
1554	Wright, A. W.	Lieutenant 15th infantry	413 04	Balance.	
1713	Wheeler, Alpheus	Lieutenant Missouri volunteers	90 83	Overpayment.	
1714	Walbach, J. B.	Brigadier general	105 65	Overpayment ; deceased.	
1913	Woodbridge, Francis	Major	93 10	Balance ; deceased.	

Statement of balances on the books of the Register of the Treasury's office which have remained unsettled, and appear to have been due three years prior to the 30th of June, 1860, and have not heretofore been reported.

Names.	Capacity.	Amount.	Remarks.
Henry B. Dewey-----	Consul at Brazil, on account of seamen-----	\$24 76	This account has not been received by the Solicitor for suit.
Maximo De Aguire-----	Consul at Bilbao-----	237 93	
Oscar Ekman-----	Vice-consul at Gothenburg, on account of seamen.	43 15	
Ogden E. Edwards-----	Late vice-consul at Manilla-----	71 37	Do. do. do.
Charles Griswold-----	Consul at Manilla, on account of salary-----	73 11	Do. do. do.
Edward Hamilton-----	Expenses of the legislative assembly, Oregon Territory.	2,751 25	Do. do. do.
Daniel Smith Lee-----	Consul at Basle, on account of salary-----	6 05	Do. do. do.
Joseph H. Nicholson-----	Late consul at Tunis-----	289 74	Do. do. do.
Robert Ould and William B. Cross.	Commissioners to codify the laws of the District of Columbia.	600 00	Do. do. do.
Hippolyte Roques-----	Consul at Nantes, on account of salary-----	1 39	Do. do. do.
Windham Robertson-----	Consul at Trieste-----	310 00	Do. do. do.
William H. Robertson-----	Acting consul at Havana, on account of salary-----	1,693 38	Do. do. do.
Charles K. Smith-----	Late secretary of Minnesota Territory, for expenses of legislative assembly.	4,078 41	Suit for the recovery of this balance was tried in the United States district court for the southern district of Ohio, in December, 1856, and a verdict of \$1,500 was obtained against Mr. Smith. Suit against his sureties was tried at December term, 1858, and resulted in judgment in favor of the government for \$1,500, principal, and \$216 92, interest, and costs. This being paid, satisfied both judgments; and the accounts of Mr. Smith on the books of the department should be closed.
Nevil Soule-----	Late bearer of despatches from Madrid to London.	300 00	This account has not been received by the Solicitor for suit.
Robert H. Swift-----	Consul at Maracaibo, on account of seamen--	3 50	Do. do. do.
Robert G. Scott-----	Late consul at Rio Janerio, on account of salary.	5,107 51	Do. do. do.

Do.....	Late consul at Rio Janerio, on account of seamen.	150 00	Do.	do.	do.
Thomas Trenor.....	Late consul at Valencia, on account of seamen.	54 30	Do.	do.	do.
William Torry Thurston.....	Late commercial agent at St. Christopher, on account of salary.	2 65	Do.	do.	do.
James Winter.....	Consul at Turk's Island.....	82	Do.	do.	do.
A. S. York.....	Consul at Zante, Ionia republic.....	30 25	Do.	do.	do.
Benjamin Bond.....	Late marshal, district of Illinois.....	8,214 05	Judgment has been obtained in the United States circuit court for the southern district of Illinois against Mr. Bond and sureties for \$5,000. Execution issued and levy was made on their lands, which were sold at marshal's sale on the 15th August, 1859, for \$5,123 47, subject to redemption under State laws.		
Robert J. Chester.....	Marshal, western district of Tennessee.....	423 17	This balance has not been reported to the Solicitor for suit.		
Luther Chase.....	Marshal, eastern district of Arkansas.....	598 67	Do.	do.	do.
John Dement.....	Late receiver of public moneys, acting as disbursing agent, Dixon, Ill., under bond March 26, 1853.	93 94	Do.	do.	do.
Jesse K. Dubois.....	Late receiver of public moneys, acting as disbursing agent at Palestine, Ill., under bond August 6, 1849.	1,412 48	Do.	do.	do.
Richard Griffith.....	Marshal, southern district of Mississippi.....	3,016 05	Do.	do.	do.
Willis H. Gibson.....	Late marshal, southern district of Alabama.....	1,035 65	Do.	do.	do.
Robert H. Golladay.....	Late receiver of public moneys, acting as disbursing agent, at Grenada, Miss. Bond April 28, 1853.	85	Do.	do.	do.
M. W. Irwin.....	Late marshal, Territory of Minnesota.....	9,566 88	Do.	do.	do.
Samuel W. Inge.....	Late special agent, on account of expenses of courts.	1,625 21	Do.	do.	do.
Auguste Jouan.....	For expenses of defences of suits against the United States for lands occupied by marine hospital, &c., in the harbor of San Francisco, California.	400 00	Do.	do.	do.
Charles Loring.....	Late receiver of public moneys, acting as disbursing agent, at Benicia, Cal., under bond March 30, 1853.	4,158 47	Suit for the recovery of this balance was instituted in November, 1858, in the United States circuit court at Baltimore, against A. Nunez, one of the sureties of Mr. Loring, and resulted in a judgment, at the recent term of said court, in favor of the United States, for \$5,135 66.		

STATEMENT—Continued.

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LIST OF BALANCES—TREASURY DEPARTMENT.

Names.	Capacity.	Amount.	Remarks.
William M. Lapsley-----	Late receiver of public moneys, acting as disbursing agent, at Cahaba, Alabama.	\$595 21	Judgment was obtained against Mr. Lapsley and sureties, in the United States district court for the middle district of Alabama, on the 26th of November, 1856, for \$765 86 and costs. Execution issued to the marshal, who collected the money and has failed to account for it.
David E. Moore-----	Late receiver of public moneys, acting as disbursing agent, at Demopolis, Ala., under bond August 6, 1849.	52 76	This balance has not been reported to the Solicitor for suit.
J. W. Nesmith-----	Late marshal, district of Oregon Territory--	80 58	Do. do. do.
William E. Russell-----	Late receiver of public moneys, acting as disbursing agent, at Danville, Illinois, under bond April 19, 1853.	535 48	Do. do. do.
Samuel Russell-----	Late receiver of public moneys, acting as disbursing agent, at Newnansville, Florida. Bond September 15, 1853.	62 69	Do. do. do.
Elisha Taylor-----	Receiver of public moneys, acting as disbursing agent, at Detroit, Michigan, under bond April 18, 1853.	525 08	Do. do. do.
Lawrence Van De Walker--	Receiver of public moneys, acting as disbursing agent, at Kalamazoo, Michigan. Bond, April 8, 1853.	18 45	Do. do. do.
Patrick Collins-----	Late designated depositary at Cincinnati, Ohio.	632 20	Do. do. do.
Stinson H. Anderson-----	Late marshal, district of Illinois-----	170 36	The district attorney of Illinois was instructed in September, 1857, to collect this balance without delay.
Charles N. Garrett-----	Late marshal, western district of Louisiana--	3,334 09	This balance has not been reported to the Solicitor for suit.
Calvin W. Ruter-----	Receiver at Indianapolis, Indiana-----	382 31	Do. do. do.
Benoits Laurents-----	Receiver at Natchitoches, Louisiana-----	17,907 46	This balance was originally included in an account for \$33,128 44, for the recovery of which suit was instituted in the United States courts for the western district of Louisiana. Judgment for the entire sum claimed was obtained the 13th of January, 1846, against Mr. Laurents and the five sureties

William M. Gillaspie.....	Receiver at Jackson, Mississippi.....	1,422 59	on his official bond. The principal and two of his sureties were reported to be insolvent; and three of the sureties complied with terms of settlement, under acts of Congress passed for their relief, by paying the gross sum of \$15,251 38, and were discharged from further liability. No hope is entertained of making additional collections.
P. M. Casady	Receiver at Fort des Moines, Iowa.....	698 43	This balance has not been reported to the Solicitor for suit.
Enos Lowe	Receiver at Council Bluffs, Iowa.....	11,623 91	Do. do. do.
Otis Hoyt	Receiver at Hudson, Wisconsin.....	10,060 08	Do. do. do.
Roswell P. Russell.....	Receiver at Minneapolis, Minnesota Territory.....	573 75	Do. do. do.
William Holcombe.....	Receiver at Stillwater, Minnesota Territory.....	993 74	Do. do. do.
Oliver C. Dease	Receiver at Augusta, Mississippi.....	2,236 31	Do. do. do.
L. Van De Walker.....	Receiver at Kalamazoo, Michigan.....	2,035 28	Do. do. do.
Bion Bradbury	Collector at Passamaquoddy, Maine.....	3,263 14	Do. do. do.
S. S. English.....	Collector at Louisville, Kentucky	2 70	Do. do. do.
J. N. Ebey	Collector at Puget's Sound, Washington Territory.....	9,408 04	Do. do. do.
John Boston	First class light-vessel, &c., Martin's Industry.....	2 76	Do. do. do.
Do.....	Improving, &c., rooms in the custom-house at Savannah, Georgia.....	254 44	Do. do. do.
John H. Harmon.....	Agent of the marine hospital at Detroit, Michigan.....	530 63	Do. do. do.
Do.....	Agent of the marine hospital at Detroit, Michigan.....	459 48	Do. do. do.
Richard P. Hammond.....	Erection of the custom-house at San Francisco, California.....	173,539 83	Suits for the recovery of this balance are pending in the United States circuit court of the northern district of California.
P. W. Leland	Agent of the marine hospital at Fall River, Massachusetts.....	1 01	This balance has not been reported to the Solicitor for suit.
J. W. McDonald.....	Agent of the marine hospital at Natchez, Mississippi.....	2,395 00	Do. do. do.
William Nolen.....	Annual repairs of the marine hospital at Paducah, Kentucky.....	55 00	Do. do. do.
Stephen Powers	Light-house, &c., beacon-light at Brazos Santiago, Texas.....	264 45	This balance is included in an account of \$2,835 63, for the recovery of which suit was instituted, in the United States district court for the eastern district of Texas, on the 12th of August, 1857. The case is still pending.
Edward Pickett	Agent of the marine hospital at Natchez, Mississippi.....	101 73	This balance has not been reported to the Solicitor for suit.

STATEMENT—Continued.

Names.	Capacity.	Amount.	Remarks.
Bion Bradbury	Collector at Passamaquoddy	\$797 16	This balance has not been reported to the Solicitor for suit.
E. F. Miller	Collector at Salem and Beverly	4,931 14	Do. do. do.
John Cochrane	Late surveyor of New York	3 00	Do. do. do.
E. Pickett	Collector at Natchez	46	Do. do. do.
J. P. Baldwin	Collector at Key West	80 45	Do. do. do.
R. N. McMillan	Collector at Teche	19 75	Do. do. do.
S. S. English	Collector at Louisville	359 32	Do. do. do.

TREASURY DEPARTMENT, *Register's Office, December 12, 1860.*F. BIGGER, *Register.*

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ESTIMATE—CALIFORNIA BOUNDARY SURVEY

ENTERED

THE ACTING SECRETARY OF THE INTERIOR

Is hereby notified that the following survey

has been made by the Surveyor General of the Territory of California, and is hereby approved.

Witness my hand and seal this 10th day of July, 1867.

JOHN W. FULTON

The following is a list of the names of the persons who have been employed by the Surveyor General of the Territory of California, and who have been paid for their services, from the 1st day of January, 1867, to the 31st day of December, 1867.

JOHN W. FULTON

Acting Secretary

JOHN W. FULTON

Acting Secretary